FORM
DP-87 CORP
705

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES CORPORATION
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Print or Type

NAME OF CORPORATION

TAXPAYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE AND ZIP CODE+4

STEP 2 Figure Your Taxes

1 **GROSS BUSINESS PROFITS**
(a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.) ....1(a)

(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted ....1(b)

(c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] .... 1(c)

2 **INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) 2

3 **GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** Line 1(c) adjusted by Line 2 3

4 **ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**
(a) As originally filed or previously adjusted ....4(a)

(b) Adjustments to additions from Page 2, Section 2, Line 2 ....4(b)

(c) Adjustments to deductions from Page 2, Section 3, Line 3 .... 4(c)

(d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)] .... 4(d)

5 **ADJUSTED GROSS BUSINESS PROFITS** [Line 3 adjusted by Line 4(d)] 5

6 **NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 6

7 **NH TAXABLE BUSINESS PROFITS** (Line 5 x Line 6. If negative enter zero) 7

8 **NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** 8
(Line 7 x tax rate. See DP-87 instructions)

STEP 3 Figure Your Amount Due

9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 9

10 Subtotal (Line 8 minus Line 9) 10

11 Business Enterprise Tax Credit as originally filed or previously adjusted 11

12 Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO.] 12

13 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted 13

14 Balance of tax due ((Line 10 minus Line 11 plus Line 12 minus Line 13) 14

15 Interest due (see DP-87 instructions) 15

16 Balance due (Line 14 plus Line15) .... **PAY THIS AMOUNT** ▶ 16

17 Refund due (If Line 14 is negative, enter here) 17

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X
SIGNATURE (IN INK) OF TAXPAYER DATE

X
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

FOR DRA USE ONLY

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE+4

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

FORM
DP-87 CORP

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES CORPORATION

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E	Total from attached schedule				

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)	
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)	
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)	
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)	
E	NH Business Enterprise Tax as originally filed or previously adjusted	
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 12. If NEGATIVE, ENTER ZERO on Line 12.)	