

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

This form is to be used to report any change to the New Hampshire Business Profits Tax return for the taxable period ending on or before December 31, 2020 caused by a final determination of an Internal Revenue Service Examination only. For taxable periods after December 31, 2020, use the appropriate NH Business Return. DO NOT USE THIS FORM TO AMEND A RETURN

STEP 1 Print or Type

Table with 3 columns: Field Name, First Name & Initial, Taxpayer Identification Number. Rows include Proprietor Last Name, Spouse's Last Name, Name of Proprietorship, Address, and City/Town/State/Zip.

STEP 2

Husband and wife may NOT combine net results of separately held business organizations

Figure Your Tax

- 1 NET PROFIT (LOSS) as originally filed or previously adjusted
2 RENTAL INCOME (LOSS) as originally filed or previously adjusted
3 NET FARM PROFIT (LOSS) as originally filed or previously adjusted
4 NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES
5 INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted
6 GROSS BUSINESS PROFITS as originally filed or previously adjusted
7 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME
8 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS
9 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)
10 ADJUSTED GROSS BUSINESS PROFITS
11 NEW HAMPSHIRE APPORTIONMENT
12 NEW HAMPSHIRE TAXABLE BUSINESS PROFITS
13 NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS

Table with 2 columns for tax amounts corresponding to lines 1-13.

STEP 3 Figure Your Amount Due

- 14 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted
15 Subtotal (Line 13 minus Line 14)
16 Business Enterprise Tax Credit as originally filed or previously adjusted
17 Balance of Business Enterprise Tax due
18 NH BPT Net of Statutory Credits as originally filed or previously adjusted
19 Balance of tax due (Line 15 minus Line 16 plus Line 17 minus Line 18)
20 Interest due
21 Balance due (Line 19 plus Line 20) PAY THIS AMOUNT
22 Refund due (If Line 19 is negative, enter here)

FOR DRA USE ONLY

Signature and declaration section including POA box, signature lines for taxpayer and preparer, and address information.

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 7 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 11(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 11(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 19. If NEGATIVE, ENTER ZERO on Line 19.)				