

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
TAX POLICY & LEGISLATIVE ANALYSIS GROUP

BPT & BET Tax Rates			Internal Revenue Code Conformity		Internal Revenue Code § 179 Deduction	
<i>For Taxable Periods Ending</i>	<u>BPT Rate</u>	<u>BET Rate</u>	<i>For Taxable Periods Beginning</i>	<u>IRC of</u>	<i>For Property Placed In Service</i>	<u>Not to Exceed</u>
on or after December 31, 2022	7.6%	0.55%	on or after January 1, 2020	1986, in effect 12/31/18	on or after January 1, 2018	\$500,000
on or after December 31, 2021	7.7%	0.60%	on or after January 1, 2019	1986, in effect 12/31/16	on or after January 1, 2017	\$100,000
on or after December 31, 2020	7.7%	0.60%	on or after January 1, 2018	1986, in effect 12/31/16		\$25,000
on or after December 31, 2019	7.7%	0.60%	on or after January 1, 2017	1986, in effect 12/31/15		\$25,000
on or after December 31, 2018	7.9%	0.675%	Prior Periods*	1986, in effect 12/31/00		\$25,000
on or after December 31, 2017	8.2%	0.72%				\$25,000
on or after December 31, 2016	8.2%	0.72%			on or after January 1, 2012	\$25,000
For taxable period ending before December 31, 2016*	8.5%	0.75%			Prior to 1/1/12, as determined in accordance with the provisions of the applicable IRC.	

*For periods prior to what is listed please contact the Department.