

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.

SEQUENCE #2

**LINE-BY-LINE INSTRUCTIONS**

|                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                       |  |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>STEP 1</b><br><b>Name and Tax ID</b>                               | At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.<br>Please PRINT the principal New Hampshire business organization's name and federal employer identification number in the spaces provided. Whenever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not FEIN.                                                                                                                                                                                                                                |                                                                                                                                       |  |
| <b>BET-80-WE</b><br><b>Apportionment</b>                              | Business Enterprise Tax Base Apportionment:<br>Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE.<br><b>NOTE:</b> BET Nexus differs from BPT Nexus                                                                                                                                                                                                                                                                                                             |                                                                                                                                       |  |
| <b>STEP 2</b><br><b>Compute the Taxable Enterprise Value Tax Base</b> | Line 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the total amount from the BET-80-WE, Line 17(a).                                                                                |  |
|                                                                       | Line 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the total amount from the BET-80-WE, Line 24(a).                                                                                |  |
|                                                                       | Line 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the total amount from the BET-80-WE, Line 29(a).                                                                                |  |
|                                                                       | Line 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the sum of Lines 1, 2 and 3.                                                                                                    |  |
| <b>STEP 3</b><br><b>Figure Your Tax</b>                               | Line 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Multiply Line 4 by .0075.                                                                                                             |  |
|                                                                       | Line 6:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | STATUTORY CREDITS                                                                                                                     |  |
|                                                                       | <b>CDFA Credit</b> (Investment Tax Credit RSA 162-L:10 & RSA 77-A:5,XI).<br>Enter the amount of any CDFA Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax forms(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. |                                                                                                                                       |  |
|                                                                       | <b>The Economic Revitalization Zone (ERZ) Tax Credit</b> enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N.                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                       |  |
|                                                                       | <b>Research &amp; Development Tax Credit</b> enter the unused amount of BPT credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P.                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                       |  |
|                                                                       | Enter the sum of 6(a) through 6(d) on Line 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                       |  |
|                                                                       | Line 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. <b>Enter the amount from Line 7 on Line 1(a) of the BT-Summary.</b> |  |

For the CALENDAR year **2007** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
 Mo Day Year Mo Day Year

**THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                               |      |                                                                                                      |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------------------------------------------------------------------------|--|
| <b>STEP 1</b><br><b>Please Print or Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Name of Principal New Hampshire Business Organization                                                                                                         |      | FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER |  |
| If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> or by calling (603) 271-2192. |                                                                                                                                                               |      |                                                                                                      |  |
| <b>STEP 2</b><br><b>Compute the Taxable Enterprise Value Tax Base</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1 Dividends Paid                                                                                                                                              | 1    |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2 Compensation and Wages Paid or Accrued                                                                                                                      | 2    |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3 Interest Paid or Accrued                                                                                                                                    | 3    |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)                                                                                                 |      | 4                                                                                                    |  |
| <b>STEP 3</b><br><b>Figure Your Tax</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5 Business Enterprise Tax (Line 4 multiplied by .0075)                                                                                                        |      | 5                                                                                                    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 6 STATUTORY CREDITS                                                                                                                                           |      |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (a) RSA 162-L:10. CDFA-Investment Tax Credit                                                                                                                  | 6(a) |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (b) RSA 162-N Community Reinvestment and Opportunity Credit. Repealed for tax years ending on or after 7/01/07.                                               | 6(b) |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (c) RSA 162-N. Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07.                                                 | 6(c) |                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (d) RSA 162-P. Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 7/01/07.                     | 6(d) | 6                                                                                                    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.)<br><b>ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.</b> |      | 7                                                                                                    |  |