FORM
DP-80

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT

Schedule A

For the CALENDAR year **2008** or other taxable period beginning _____ and ending _____

| | Mo | Day | Year | | Mo | Day | Year |

SEQUENCE #5

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR:	1(a) $	1(b) $	
1(c) Divide 1(b) by 1(a) and multiply by 2.. (Express as a decimal to 6 places)		1(c)	.

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Payroll Factor
2 PAYROLL FACTOR:	2(a) $	2(b) $	
2(c) Divide 2(b) by 2(a).. (Express as a decimal to 6 places)		2(c)	.

3 PROPERTY FACTOR:

(a) Everywhere (Denominator)				(b) New Hampshire (Numerator)		
	Beginning of Period	End of Period			Beginning of Period	End of Period
Inventory				Inventory		
Buildings				Buildings		
Furniture & Fixtures				Furniture & Fixtures		
Leasehold Improvements				Leasehold Improvements		
Land				Land		
Other Tangible Assets				Other Tangible Assets		
Subtotal	$	$		Subtotal	$	$
Average of Subtotals	$			Average of Subtotals	$	
Rented Property (annual rate x 8)				Rented Property (annual rate x 8)		
Total Everywhere Property 3(a)	$			Total NEW HAMPSHIRE Property 3(b)	$	

3(c) Divide 3(b) by 3(a).. (Express as a decimal to 6 places)   3(c) | . |

4 TOTAL OF LINES 1(c), 2(c) and 3(c)... 4 | . |

5 NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places...... 5 | . |
If there are only one or two factors with an "Everywhere" denominator, see instructions.

ADDITIONAL INFORMATION

Principal business activity in New Hampshire: _____

Business locations in New Hampshire - location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

_____   _____

_____   _____

Year first NH return filed: _____   Year registered with NH Secretary of State: _____   State of incorporation (2-letter ID): _____|____

City, State and Country where records are located   _____

| | CITY/TOWN | STATE | COUNTRY |

Business locations outside New Hampshire. (Attach a list if more space is required)

Location City/Town and State	Indicate whether factory, sales office, warehouse, construction site, etc.	Registered to do business in state where located?	Files returns in state where located?	Apportion sales, payroll and/or property in state where located?
		Answer Yes or No		

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Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT
GENERAL INSTRUCTIONS

WHO MUST APPORTION

A business organization must apportion its income if:
- Its business activities are conducted both inside and outside New Hampshire, **AND**
- The business organization is subject to a net income tax, a franchise tax based upon net income or a capital stock tax in another state or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state. See RSA 77-A:3.

INCOME SUBJECT TO APPORTIONMENT

The Business Profits Tax law, RSA 77-A, does not contain a provision differentiating between business and non-business income. All income constitutes business income subject to apportionment unless specifically excluded by RSA 77-A.

NEED HELP?

Questions regarding apportionment of income under the New Hampshire Business Profits Tax should be directed to: NH DRA, Central Taxpayer Services, PO Box 457, Concord, New Hampshire 03302, (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

NAME & IDENTIFICATION NUMBER

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. PRINT the taxpayer's name, federal employer identification number, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.

For each Line 1, 2, and 3 show in (a) the dollar amount attributable to the organization's "EVERYWHERE" (the denominator) and show in (b) the dollar amount attributable to "NEW HAMPSHIRE" (the numerator). Business organizations included in a combined group must eliminate all intercompany transactions with other members of the unitary group from both the numerator and the denominator. Business organizations that have flow through items should not include those items in their apportionment factors.

LINE 1: SALES/RECEIPTS FACTOR:

The sales/receipts factor includes, but may not be limited to:
- sales, less returns and allowances,
- interest, rents and royalties,
- capital gain net income,
- net gains or losses, and
- other income unless the item is properly includible as a reduction of an expense or allowance.

Enter Everywhere sales in 1(a). Enter New Hampshire sales in 1(b). Divide 1(b) by 1(a). Multiply the result by 2. Enter the result in Line 1(c) expressed as a decimal to six places.

LINE 2: PAYROLL FACTOR

The payroll factor is the total compensation consisting of wages, salaries, commissions and other forms of renumeration paid during the taxable period to employees for personal services. Employee benefits should not be included in the payroll factor.

Enter Everywhere payroll in 2(a). Enter NEW HAMPSHIRE payroll in 2(b). Divide 2(b) by 2(a) and enter the result express as a decimal to six places in 2(c).

LINE 3: PROPERTY FACTOR

The property factor includes all real and tangible personal property owned, rented and employed by the business organization during the tax period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business organization. Other tangible assets should be listed separately under 3(a) and 3(b).

"Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the organization's business activities. Property shall be included in the property factor if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the organization. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded from the factor until such property is actually used or available for use by the business organization in its regular trade or business.

Valuation of Owned Property: Property owned by the business organization must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in the property factor in accordance with the valuation method used for federal income tax purposes.

Valuation of Rented Property: Property rented by a business organization is valued at **8 times** the net annual rental rate. The net rental rate is the annual rental rate paid by the business organization less any annual rental rate received by the business organization from sub-rentals.

Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property factor. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the tax period or when the assets are available for use.

Enter Everywhere property in 3(a). Enter New Hampshire property in 3(b). Divide 3(b) by 3(a) and enter the result expressed as a decimal to six places in 3(c).

LINE 4: Enter the total of Lines 1(c), 2(c) and 3(c).

LINE 5: NEW HAMPSHIRE APPORTIONMENT

Enter the result of Line 4 divided by 4. Express as a decimal to six places. **If there are less than three factors with an "EVERYWHERE" denominator, then divide Line 4 as follows:**
- Sales/Receipts and Payroll – divide by 3
- Sales/Receipts and Property – divide by 3
- Payroll and Property – divide by 2
- Sales/Receipts only – divide by 2
- Property OR Payroll only – divide by 1