**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

**WORKSHEET FOR APPORTIONMENT OF NET OPERATING LOSS (NOL)**

**After 6/30/05**

**EFFECTIVE FOR TAXABLE PERIODS ENDING ON OR AFTER JULY 1, 2005 (SEE RSA 77-A:4,XIII)**

<table>
<thead>
<tr>
<th>LINE 1</th>
<th>LINE 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter this period’s NOL as defined in the United States Income Tax Regulations relative to IRC Section 172 in effect pursuant to RSA 77-A:4, XIII. If a gain or -0-, <strong>DO NOT</strong> use this worksheet. (Business organizations not qualifying for treatment as a Subchapter “C” Corporation under the IRC should calculate their NOL as if the business organization were a Subchapter “C” Corporation.)</td>
<td>Enter the lesser of Line 3 or Line 4. This is your New Hampshire NOL available from the current period for carryforward.</td>
</tr>
<tr>
<td><strong>LINE 2</strong> Enter on Line 2 the current period’s New Hampshire apportionment percentage from Form DP-80, Line 5, expressed to six decimal places.</td>
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</tr>
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<td><strong>LINE 3</strong> Enter the amount of Line 1 multiplied by Line 2.</td>
<td><strong>LINE 4</strong> From July 1, 2005 and forward, $1,000,000 is the maximum amount that may be carried forward.</td>
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<td><strong>LINE 5</strong> Enter the lesser of Line 3 or Line 4. This is your New Hampshire NOL available from the current period for carryforward.</td>
</tr>
</tbody>
</table>

1. The amount of the current period net operating loss (See tax type line reference below) ........................................ 1
   1. Proprietorship: Line 6 of NH-1040
   2. Fiduciary: Line 6 of NH-1041
   3. Partnership: Line 5 of NH-1065
   4. Corporation: Line 1(c) of NH-1120

2. Current period apportionment percentage from Form DP-80, expressed to six decimal places................................. 2

3. Apportionment limitations (Line 1 multiplied by Line 2) ............................................................................................... 3

4. Statutory limitations (See instructions above) ............................................................................................................. 4

5. New Hampshire Net Operating Loss available for carryforward (the lesser amount of Line 3 or Line 4) ................... 5

**COMBINED FILLERS:** Rev 303.03(e) states with regard to NOLs for combined filers that each business organization subject to RSA 77-A shall treat its apportioned share of the combined loss amount as a tax attribute which remains with that business organization. The individual member’s net operating loss, pursuant to RSA 77-A:4,XIII applied to the individual member’s allocated portion of the BPT liability, should be tracked in the event of an individual member’s disposition or acquisition.

**YOU MAY USE THIS WORKSHEET IF YOUR CURRENT TAXABLE PERIOD REFLECTS A LOSS FOR NEW HAMPSHIRE GROSS BUSINESS PROFITS AND THE TAXABLE PERIOD ENDS ON OR AFTER JULY 1, 2005. FOR TAXABLE PERIODS ENDING BEFORE JULY 1, 2005, USE A 2004 NOL WORKSHEET AVAILABLE ON OUR WEBSITE.**