

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION **BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP**

For the CALENDAR year **2009** or other taxable period beginning and ending Мо Dav Мо

Year Day Year NAME OF PRINCIPAL NH BUSINESS ORGANIZATION FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR COLUMN B COLUMN A COLUMN C DEPARTMENT IDENTIFICATION NUMBER Name: Name: Name: SECTION I APPORTIONMENT FACTORS (See General Instructions) FEIN FEIN FEIN 1 New Hampshire Compensation and Com-Wages Paid or Accrued pensation and 2 Everywhere Compensation Wages 3 COMPENSATION FACTOR (Line 1 divided by Line 2) Factor Enter on Line 21 Interest 4 Average of New Hampshire Property Factor 5 Average of Everywhere Property 6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26 . . Dividend 7 New Hampshire Sales Factor 8 Everywhere Sales 9 Sales Factor (Line 7 divided by Line 8) 10 Subtotal (Sum of Lines 3, 6 and 9) 11 DIVIDEND FACTOR (Line 10 divided by number of factors in subtotal) Enter on Line 15 SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT (See General Instructions) Dividend 12 Dividends Paid Apportionment 13 LESS: Dividend Deduction 14 Subtotal (Line 12 minus Line 13) 15 Dividend Apportionment Factor (From Line 11) 16 Taxable Dividends (Line 14 multiplied by Line 15) TOTAL TAXABLE DIVIDENDS (From Line 16. 17 If negative enter zero) 17(a) Sum of Columns 17(A), 17(B), and 17(C). Enter this amount on Form BET, Line 1: TOTAL 17(a) Com-18 Everywhere Compensation Paid or Accrued pensation and 19 LESS: Retained Compensation Wages 20 Subtotal (Line 18 minus Line 19) Apportionment 21 Compensation Apportionment Factor (From Line 3) 22 Taxable Compensation (Line 20 multiplied by Line 21) 23 LESS: Dividend Offset 24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23) 24(a) Sum of Columns 24(A), 24(B) and 24(C). Enter this amount on Form BET, Line 2: TOTAL 24(a) Interest 25 Interest Paid or Accrued Apportionment 26 Interest Apportionment Factor (From Line 6) . . . 27 Taxable Interest (Line 25 multiplied by Line 26) 28 LESS: Dividend Offset 29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28) 29(a) Sum of Columns 29(A), 29(B) and 29(C). Enter this amount on Form BET, Line 3: TOTAL 29(a)

SEQUENCE #3