

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
FIDUCIARY BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2009** or other taxable period beginning Mo Day Year and ending Mo Day Year **SEQUENCE #4A**Due date for CALENDAR year filers is on or before **April 15, 2010** or the 15th day of the 4th month after the close of the taxable period.**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

STEP 1 Print or Type	NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER IDENTIFICATION NUMBER
STEP 2 Figure Your Tax	1 INCOME	
	SCH R IRC RECONCILIATION <input type="checkbox"/>	
	(a) Gross receipts or sales..... 1(a)	
	(b) Less returns and allowances.. 1(b)	
	(c) Subtotal [Line 1(a) minus Line 1(b)]..... 1(c)	
	(d) Cost of goods sold and/or operations (Attach schedule)..... 1(d)	
	(e) Gross profit [Line 1(c) minus Line 1(d)]..... 1(e)	
	(f) Gross rents..... 1(f)	
	(g) Other income and Schedule R Line 2(e) adjustments (attach schedules)... 1(g)	
	(h) TOTAL INCOME [Combine Lines 1(e) through 1(g)]..... 1(h)	
	2 DEDUCTIONS	
	(a) Fiduciary fees as actually paid.. 2(a)	
	(b) Salaries and wages..... 2(b)	
	(c) Repairs..... 2(c)	
	(d) Bad debts..... 2(d)	
	(e) Rental expenses..... 2(e)	
	(f) Taxes..... 2(f)	
	(g) Interest..... 2(g)	
	(h) Contributions..... 2(h)	
	(i) Depreciation..... 2(i)	
(j) Travel/entertainment expenses..... 2(j)		
(k) Advertising..... 2(k)		
(l) Other deductions and Sch R Line 3(c) adjustments (Attach schedule)... 2(l)		
(m) TOTAL DEDUCTIONS [Combine Lines 2(a) through 2(l)]..... 2(m)		
3 NET GAIN (LOSS) FROM SALE OF ASSETS. Federal Form 4797 or Schedule D. Attach schedule if additional space is needed.		
Description of Property Gain (Loss)		
(a)	3(a)	
(b)	3(b)	
(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 3(a) and 3(b)].....	3(c)	
4 INSTALLMENT GAIN (LOSS). Federal Form 6252. Attach schedule if additional space is needed.		
Date of Original Sale Description of Property Gain (Loss)		
(a) Mo Day Year	4(a)	
(b)	4(b)	
(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 4(a) and 4(b)].....	4(c)	
5 Separate entity and other items of income and expense not allowed on this form (attach schedule). 5		
6 GROSS BUSINESS PROFITS (Line 1(h) adjusted by Lines 2(m), 3(c), 4(c) and 5. See instructions)..... 6		
7 NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS		
(a) Add back income taxes or franchise taxes measured by income.....	7(a)	
(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132).....	7(b)	
(c) Interest on direct US obligations.....	7(c)	
(d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4,XIV).....	7(d)	
(e) Interest and dividends subject to tax under RSA 77.....	7(e)	
(f) Other additions and deductions required by RSA 77-A:4 (Attach schedule)	7(f)	
(g) TOTAL ADDITIONS AND DEDUCTIONS [Combine Lines 7(a) through 7 (f)]	7(g)	
8 Adjusted Gross Business Profits (Line 6 adjusted by Line 7(g). If negative, show in parenthesis) 8		
9 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.)..... 9		
10 New Hampshire Taxable Business Profits (Line 8 x Line 9. If negative, enter 0.)..... 10		
11 New Hampshire Business Profits Tax (Line 10 x 8.5%)..... 11		
STEP 3 Figure Your Credits	12 Credits allowed under RSA 77-A:5 as shown on Form DP-160 12	
	13 Subtotal (Line 11 minus Line 12)..... 13	
	14 Business Enterprise Tax Credit (See instructions) 14	
	15 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 13 or Line 14. See instructions)..... 15	
	16 New Hampshire Business Profits Tax Net of Statutory Credits (Line 13 minus Line 15) 16	
ENTER THE AMOUNT FROM LINE 16 ON LINE 1(b) OF THE BT-SUMMARY. THIS MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.		