

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PARTNERSHIP BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2009** or other taxable period beginning _____ and ending _____
Mo Day Year 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.WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE PARTNERS? Yes ☐ No ☐

If yes, then you are required to file Form DP-9 under separate cover on or before May 1st after the end of the calendar year, to report actual distributions to New Hampshire partners.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Print or Type	NAME OF PARTNERSHIP OR LLC	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
STEP 2 Figure Your Tax	1 INCOME AND DEDUCTIONS (See instructions) SCH R IRC RECONCILIATION	
	(a) Ordinary income (loss) from trade or business activities	1(a)
	(b) Net income (loss) from rental real estate activities	1(b)
	(c) Net income (loss) from other rental activities	1(c)
	(d) Income (loss)	1(d)
	(e) Guaranteed payments to partners	1(e)
	(f) Other income or (loss) from partnership activities NOT INCLUDED in Lines 1(a) through 1(e) above.....	1(f)
	(g) Partnership deductions from Federal Form 1065, Schedule K,	1(g)
	(h) TOTAL [Combine Lines 1(a) through 1(g)].....	1(h)
	2 NET GAIN (LOSS) FROM SALE OF ASSETS (See instructions) Attach schedule if additional space is needed.	
	Description of Property	Gain (Loss)
	(a)	
	(b)	
	(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 2(a) and 2(b)].....	2(c)
	3 INSTALLMENT GAIN (LOSS) Attach schedule if additional space is needed.	
Date of Original Sale	Description of Property	Gain (Loss)
Mo Day Year		
(a)		
(b)		
(c) TOTAL INSTALLMENT GAIN (LOSS) [Combine Lines 3(a) and 3(b)].....	3(c)	
4 Separate entity and other items of income and expense not allowed on this form (attach schedule) .. 4		
5 GROSS BUSINESS PROFITS Line 1(h) adjusted by Lines 2(c), 3(c) and 4. (See instructions)..... 5		
6 NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS (See worksheet and instructions)		
(a) Add back income taxes or franchise taxes measured by income	6(a)	
(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132)	6(b)	()
(c) Interest on direct US obligations	6(c)	()
(d) Wage adjustment required by IRC Section 280C	6(d)	()
(e) Add back expenses related to income exempt under federal constitutional law.	6(e)	
(f) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, XIV).....	6(f)	
(g) Interest and dividends subject to tax under RSA 77 (repealed for taxable periods ending on or after 12/31/09		
(h) Add back return of capital received from a Qualified Investment Capital Company	6(h)	
(i) Compensation deduction for personal services (See instructions)	6(i)	()
(j) Other additions and deductions required by RSA 77-A:4 (Attach schedule)	6(j)	
(k) TOTAL ADDITIONS AND DEDUCTIONS [Combine Lines 6(a) through 6(j)].....	6(k)	
7 Adjusted Gross Business Profits Line 5 adjusted by Line 6(k). [If negative, show in parenthesis eg.(50)]..... 7		
8 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places) 8		
9 New Hampshire Taxable Business Profits (Line 7 x Line 8) 9		
10 New Hampshire Business Profits Tax (Line 9 x 8.5%)..... 10		
STEP 3 Figure Your Credits	11 Credits allowed under RSA 77-A:5 as shown on Form DP-160 11	
	12 Subtotal (Line 10 minus Line 11) 12	
	13 New Hampshire Business Enterprise Tax Credit (See instructions) 13	
	14 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 12 or Line 13. See instructions) 14	
	15 New Hampshire Business Profits Tax Net of Statutory Credits (Line 12 minus Line 14)..... 15	

ENTER THE AMOUNT FROM LINE 15 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY.

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.