

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMBINED BUSINESS PROFITS TAX RETURN**For 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 **March 15, 2010** or for FISCAL filers the 15th day of the 3rd month after the close of the taxable period.**YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Print or Type	NAME OF PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
<b>STEP 2</b> Questions	<p>A Is the Business Organization filing its tax return on an IRS approved 52/53 week tax year?..... Yes _____ No _____ If yes, provide the period beginning _____ and ending _____ Mo Day Year Mo Day Year</p> <p>B Does the Business Organization file as part of a unitary group in any other jurisdiction?..... Yes _____ No _____</p> <p>C Has the Business Organization been found to be unitary by any other jurisdiction?..... Yes _____ No _____</p> <p>D Is this Business Organization affiliated with any other business organization not included within this combined return that files business tax returns with this department?..... Yes _____ No _____ Identify by name and FEIN _____</p>		
<b>STEP 3</b> Figure Your Taxes	<p><b>1 Gross Business Profits</b></p> <p style="text-align: right;">SCH R IRC RECONCILIATION <input type="checkbox"/></p> <p>(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if IRC Reconciliation is required, Line 4 of Schedule R (If negative, show in parenthesis)..... 1(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) Separate entity and other items of income or expense not allowed for on this form (attach schedule) .....1(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. If negative, show in parenthesis (See instructions for Net Operating Loss (NOL) provisions) ..... 1(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Foreign Dividends (Must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III) ..... 1(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) New Hampshire Combined Net Income (Line 1(c) adjusted by Line 1(d). If negative, show in parenthesis)1(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p><b>2 Additions and Deductions</b></p> <p>(a) Add back income taxes or franchise taxes measured by income.....2(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132-WE)....2(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Interest on direct US Obligations .....2(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Wage adjustment required by IRC Section 280C .....2(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) Foreign dividend gross-up (IRC Section 78).....2(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(f) Research contribution (See RSA 77-A:4 XII). Attach computation .....2(f) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(g) Add back return of capital from Qualified Investment Capital Company.....2(g) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(h) Combine Lines 2(a) through 2(g). (If negative, show in parenthesis.).. 2(h) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>3 Adjusted Gross Business Profits (Line 1(e) adjusted by Line 2(h). (If negative, show in parenthesis) ..... 3 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>4 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.)..... 4 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>5 New Hampshire Water's Edge Taxable Business Profits (Line 3 multiplied by Line 4)..... 5 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>6 New Hampshire Foreign Dividends Taxable Business Profits (From Schedule II, Line 7)..... 6 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>7 New Hampshire Taxable Business Profits (Line 5 plus Line 6. If negative, enter zero)..... 7 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>8 New Hampshire Business Profits Tax (Line 7 x 8.5%)..... 8 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p>		
<b>STEP 4</b> Figure Your Credits	<p>9 Credits allowed under RSA 77-A:5 (Attach Form DP-160-WE) ..... 9 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>10 Subtotal (Line 8 minus Line 9).....10 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>11 New Hampshire Business Enterprise Tax Credit .....11 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>12 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 10 or Line 11) .....12 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>13 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 12) .....13 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>ENTER THE AMOUNT FROM LINE 13 ON LINE 1(b) OF THE BT- SUMMARY FORM. <b>THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.</b></p>		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMBINED BUSINESS PROFITS TAX**  
**AFFILIATION SCHEDULE**

SEQUENCE #4C

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified Overseas Business Organizations as defined by RSA 77-A:1, XIX.

<b>A</b> PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER	
NUMBER & STREET ADDRESS			
STREET ADDRESS (CONTINUED)			
CITY/TOWN, STATE & ZIP CODE			
<b>B</b> NEW HAMPSHIRE BUSINESS ACTIVITY			
<b>Attach additional sheets for the following, if necessary</b>			
<b>C</b> Other members included in the Water's Edge Combined Group. Indicate with an X those members who have nexus with New Hampshire.			
	<b>Name of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
<b>D</b> Parent Company of this Combined Group		<b>FEIN</b>	<b>Nexus</b>
<b>E</b> Name and federal employer identification numbers of the domestic affiliated business organizations who are excluded from the New Hampshire Water's Edge Combined Group as non-unitary members. Indicate with an X those members who have nexus in New Hampshire.			
	<b>Name of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
<b>F</b> Name, location, and federal employer identification number, if applicable, of the affiliates excluded from the group as qualified Overseas Business Organizations, as defined by RSA 77-A:1, XIX. Indicate with an X those members who have nexus in New Hampshire.			
	<b>Name and Location of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
<b>G</b> Taxpayer Contact:			
Name and Title		Telephone Number	