## Form DP-87 Part
### Business Taxes Partnership

**Report of Change for IRS Adjustment Only**

For the CALENDAR year _______ or other taxable period beginning _______ and ending _______. DO NOT USE THIS FORM TO AMEND A RETURN.

### Step 1
Print or Type

<table>
<thead>
<tr>
<th>Name of Partnership</th>
<th>Taxpayer Identification Number</th>
</tr>
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<tbody>
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<table>
<thead>
<tr>
<th>Address (Optional)</th>
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<table>
<thead>
<tr>
<th>City or Town, State, and Zip Code+4</th>
</tr>
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### Step 2
Figure Your Tax

1. **Income and Deductions** as originally filed or previously adjusted:
   - Ordinary income (loss) from trade or business activities
   - Net income (loss) from rental real estate activities
   - Net income (loss) from other rental activities
   - Portfolio income (loss)
   - Guaranteed payments to partners
   - Other income or loss from partnership activities **Not Included** in Lines 1(a) - 1(e)
   - Partnership deductions from Federal Form 1065, Schedule K
   - TOTAL - Combine Lines 1(a) - 1(g) as originally filed or previously adjusted

2. **Net Gain (Loss) from Sale of Assets** as originally filed or previously adjusted

3. **Installment Gain (Loss)** as originally filed or previously adjusted

4. **Separate Entity Adjustment** as originally filed or previously adjusted

5. **Gross Business Profit** as originally filed or previously adjusted [Combine Lines 1(h), 2, 3 and 4]

6. **Internal Revenue Service Adjustments to Federal Income** (From Page 2, Section 1, Line 1)

7. **Gross Business Profits as Adjusted by IRS Adjustments** (Line 5 minus Line 6)

8. **Additions and Deductions**
   - As originally filed or previously adjusted
   - Adjustments to additions from Page 2, Section 2, Line 2
   - Adjustments to deductions from Page 2, Section 3, Line 3
   - Total adjusted additions and deductions [Combine Lines 8(a), 8(b) and 8(c)]

9. **Adjusted Gross Business Profits** [Line 7 adjusted by Line 8(d)] (If negative show in parenthesis)

10. **New Hampshire Apportionment** (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here and attach a revised DP-80

11. **New Hampshire Taxable Business Profits** (Line 9 x Line 10)

12. **New Hampshire Business Profits Tax as Adjusted by IRS Adjustments** (Line 11 x tax rate, see DP-87 instructions)

13. Credits allowed under RSA 77-A:5 as originally filed or previously adjusted

### Step 3
Figure Your Amount Due

14. Subtotal (Line 12 minus Line 13)

15. Business Enterprise Tax Credit as originally filed or previously adjusted

16. Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO]

17. NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted

18. Balance of tax due (Line 14 minus Line 15 plus Line 16 minus Line 17)

19. Interest due (see DP-87 instructions)

20. Balance due (Line 18 plus Line 19)

21. Refund due (If Line 18 is negative, enter here)

## POA
By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return. Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

**Signature (In Ink) of Preparer Other Than Taxpayer**

**Date**

**Preparer Address**

**City/Town, State, and Zip Code+4**

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**POA**

**Preparer's Name & Identification Number**

**Mail To:**

NH DRA

**To:**

TAXPAYER SERVICES

**PO BOX 3306**

**CONCORD, NH 03302-3306**

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**Signature (In Ink) of Taxpayer**

**Date**

**Preparer Address**

**City/Town, State, and Zip Code+4**

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**Rev 07/2017**
**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

**BUSINESS TAXES PARTNERSHIP**

**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

**Page 2**

### SECTION 1  IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

<table>
<thead>
<tr>
<th>FEDERAL FORM</th>
<th>ADJUSTMENT DESCRIPTION</th>
<th>AMOUNT ORIGINALLY REPORTED</th>
<th>AMOUNT OF CHANGE</th>
<th>BALANCE AFTER CHANGE</th>
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<tbody>
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<tr>
<td>E  Total from attached schedule</td>
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Line 1 Enter total of Lines A through E here and on Page 1, Line 6 .................................................... 1

### SECTION 2  IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

<table>
<thead>
<tr>
<th>NH RETURN LINE NUMBER</th>
<th>ADJUSTMENT DESCRIPTION</th>
<th>AMOUNT ORIGINALLY REPORTED</th>
<th>AMOUNT OF CHANGE</th>
<th>BALANCE AFTER CHANGE</th>
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<td>E</td>
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Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b) .................................................. 2

### SECTION 3  IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

<table>
<thead>
<tr>
<th>NH RETURN LINE NUMBER</th>
<th>ADJUSTMENT DESCRIPTION</th>
<th>AMOUNT ORIGINALLY REPORTED</th>
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Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c) .................................................... 3

### SECTION 4  IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A  NH Taxable Enterprise Value Tax Base (TEVBT) as originally filed or previously adjusted (BET-PROP Line 4)

B  Internal Revenue Service adjustments to TEVBT (attach revised BET and/or BET-80)

C  NH TEVBT as adjusted by IRS Adjustments (Line A adjusted by Line B)

D  NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)

E  NH Business Enterprise Tax as originally filed or previously adjusted

F  Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 18. If NEGATIVE, ENTER ZERO on Line 18.)