



1120WE1611862

**COMBINED BUSINESS PROFITS TAX RETURN**

Principal Business Organization Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2016**  
or other taxable period beginning:

MMDDYYYY

and ending:

Check the box to indicate how the principal New Hampshire business organization files its federal tax return

**1120**

**1120S**

**1065**

**1041**

**1040**

**USE FORM DP-87 TO  
REPORT IRS ADJUSTMENTS**

**TAXABLE INCOME before Net Operating Loss Deduction and special deductions**

Round to the nearest whole dollar

1	US Consolidated reported on Federal Form 1120, Line 28	1	<input type="text"/>
2	Less Overseas Business Organizations included in Line 1 above	2	<input type="text"/>
3	Less Non-Unitary Entities included in Line 1 above	3	<input type="text"/>
4	Add Consolidating Eliminations attributable to entities included in Line 2 or Line 3 above	4	<input type="text"/>
5	Add Unitary Entities non-consolidated members from Schedule I-A, Line 7	5	<input type="text"/>
6	Eliminate Inter-Company (income) expense (Report income as a negative amount and expenses as a positive amount)	6	<input type="text"/>
7	Subtotal (Line 1 minus Lines 2 and 3, plus Lines 4 through Line 6)	7	<input type="text"/>
8(a)	Less Income exempt under federal constitutional law	8(a)	<input type="text"/>
8(b)	Add Expenses related to constitutionally exempt income RSA 77-A:4, X	8(b)	<input type="text"/>
9	Subtotal (Line 7 adjusted by Lines 8(a) and 8(b))	9	<input type="text"/>
<b>10</b>	<b>INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC AS OF 12/31/2000 (RSA 77-A:1 XX). Total adjustments must reflect all members of group. Complete a separate schedule for each entry and combine on this page.</b>		
10(a)	Add amount of IRC §179 expense taken on federal return in excess of \$25,000 for property placed into service on or after January 1, 2012, including carryover amounts deducted in this taxable period	10(a)	<input type="text"/>
10(b)	Add the amount of bonus depreciation taken on the federal return for assets placed in service this year	10(b)	<input type="text"/>
10(c)	Add the amount of Domestic Production Activities deduction taken on the federal return this taxable period	10(c)	<input type="text"/>
10(d)	Add any other deductions taken on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	10(d)	<input type="text"/>
10(e)	Deduct regular depreciation under IRC in effect on 12/31/2000 related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	10(e)	<input type="text"/>
10(f)	Deduct any other items included on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	10(f)	<input type="text"/>
10(g)	Increase or decrease the net gain or loss on the sale of assets used in the business which have a different State basis from the tax basis reported on the federal return	10(g)	<input type="text"/>
10(h)	Net Lines 10(a) through 10(g) (If negative, use minus sign)	10(h)	<input type="text"/>



1120WE1621862

**COMBINED BUSINESS PROFITS TAX RETURN**

Business Organization Name

[Empty box for Business Organization Name]

Taxpayer Identification #

[Empty box for Taxpayer Identification #]

MMDDYYYY

For the CALENDAR year **2016**  
or other taxable period beginning:

[Empty box for start date]

MMDDYYYY

and ending:

[Empty box for end date]

**11 COMBINED NET INCOME**

Round to the nearest whole dollar

11(a) Line 9 adjusted by Line 10(h)	11(a)	[Empty box]
11(b) Separate entity items of income or expense not allowed for on this form (attach schedule)	11(b)	[Empty box]
11(c) Subtotal (Line 11(a) adjusted by Line 11(b)) If negative, use minus sign (See instructions on Net Operating Loss)	11(c)	[Empty box]
11(d) Deduct Foreign Dividends (must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III)	11(d)	[Empty box]
11(e) New Hampshire Combined Net Income (Line 11(c) adjusted by Line 11(d)) (If negative, use minus sign)	11(e)	[Empty box]

**12 ADDITIONS AND DEDUCTIONS**

12(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I)	12(a)	[Empty box]
12(b) Deduct interest on direct US Obligations (RSA 77-A:4, II)	12(b)	[Empty box]
12(c) Deduct compensation deduction for personal services (RSA 77-A:4, III) (Does not apply to business organization taxed federally as a corporation or trust)	12(c)	[Empty box]
12(d) Add income taxes or franchise taxes measured by income (attach schedule of taxes by state) (RSA 77-A:4, VII)	12(d)	[Empty box]
12(e) Add federal non-recognized IRC §337 Gain (RSA 77-A:4, VIII)	12(e)	[Empty box]
12(f) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	12(f)	[Empty box]
12(g) Deduct foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI)	12(g)	[Empty box]
12(h) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	12(h)	[Empty box]

12(i) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA 77-A:4, XIII)

NOLD available 12(i) - A [Empty box]

Less NOLD used this tax period 12(i) [Empty box]

NOLD to be carried forward 12(i) - B [Empty box]

12(j) Adjustments to gross business profits required due to the increase in the basis of assets resulting from the sale or exchange of an interest in the business organization (RSA 77-A:4, XIV)

Add the amount of the increase in the basis of assets federally, due to the sale or exchange of interest in the business organization 12(j) - A [Empty box]

Check yes if an election is being made to recognize the basis increase for any sale or exchange reported above  Yes Multiple Transactions (schedule attached)  Yes

If not making an election, deduct the basis increase associated with the sale or exchange(s). If making an election, enter zero. If reporting multiple transactions, please attach a schedule reporting the details for each transaction

12(j) - B [Empty box]



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Business Organization Name

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For the CALENDAR year **2016**  
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MMDDYYYY

MMDDYYYY

and ending:

**NH-1120-WE continued**

Round to the nearest whole dollar

Add the amount of depreciation/amortization on the federal return attributable to an increase in the basis of assets not recognized for NH purposes 12(j) - C

Upon the sale of assets, adjust the net gain or loss attributable to an increase in the basis of assets that was not recognized for NH purposes 12(j) - D

Net Lines 12(j) - A through 12(j) - D

12(j)

12(k) Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV) 12(k)

12(l) Deduct assistance payments under 12 USC §1823 (RSA 77-A:4, XVI) 12(l)

12(m) Net Lines 12(a) through 12(l) 12(m)

13 Adjusted Gross Business Profits (Line 11(e) adjusted by Line 12(m)) 13

14 New Hampshire Apportionment (Form DP-80, Line 5) (Express as a decimal to 6 places) Exempt under P.L. 86-272  14

15 New Hampshire Water's Edge Taxable Business Profits (Line 13 multiplied by Line 14) 15

16 New Hampshire Foreign Dividends Taxable Business Profits (from Schedule II, Line 7) 16

17 New Hampshire Taxable Business Profits (Line 15 plus Line 16) (If negative, enter zero) 17

18 New Hampshire Business Profits Tax (Line 17 multiplied by 8.2%) 18

19 (a) BET Credit only - see Form BET Credit Worksheet on BET Return 19(a)

**-OR-**

(b) Other credit including BET (attach Form DP-160) 19(b)

20 New Hampshire Business Profits Tax Net of Statutory Credits (Line 18 minus Line 19(a) or 19(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b) 20

**This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules**



**SCHEDULE I Information Now Captured on Page 1 of NH-1120-WE**

**SCHEDULE I-A - SUMMARY OF COMBINED NET INCOME, NON-CONSOLIDATED MEMBERS**

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2016**  
 or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

Round to the nearest whole dollar

1 Non-consolidated corporate members as reported on Federal Form 1120, Line 28	1	<input type="text"/>
2 Federal Form 1120S members from Form DP-120, Line 2	2	<input type="text"/>
3 Partnership members from Form DP-120-P, Line 2	3	<input type="text"/>
4 Proprietorship members from Form DP-121, Part One, Line 10	4	<input type="text"/>
5 Single Member Limited Liability Company (SMLLC) members from Form DP-121, Part One, Line 10	5	<input type="text"/>
6 Trust members from Form DP-121, Part Two, Line 10	6	<input type="text"/>
7 Total of Lines 1 through 6; report on Form NH-1120-WE, Line 5	7	<input type="text"/>