



**BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT**

Business Organization Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2018**  
or other taxable period beginning:

MMDDYYYY

and ending:

	<b>1(a) Everywhere (Denominator)</b>	<b>1(b) New Hampshire (Numerator)</b>	<b>1(c) Sales/Receipts Factor</b>
<b>1 SALES/RECEIPTS FACTOR</b>			
1(c) Divide 1(b) by 1(a) and multiply by 2 (Express as a decimal to 6 places)			
	<b>2(a) Everywhere (Denominator)</b>	<b>2(b) New Hampshire (Numerator)</b>	<b>2(c) Payroll Factor</b>
<b>2 PAYROLL FACTOR</b>			
2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)			

<b>3</b>	<b>PROPERTY FACTOR</b>	<b>3(a) Everywhere (Denominator)</b>		<b>3(b) New Hampshire (Numerator)</b>	
		Beginning of Period	End of Period	Beginning of Period	End of Period
	Inventory			Inventory	
	Buildings			Buildings	
	Furniture & Fixtures			Furniture & Fixtures	
	Leasehold Improvements			Leasehold Improvements	
	Land			Land	
	Other Tangible Assets			Other Tangible Assets	
	Subtotal			Subtotal	
	Average of Subtotals			Average of Subtotals	
	Rented Property (annual rate x 8)			Rented Property (annual rate x 8)	
	Total Everywhere Property			Total New Hampshire Property	
3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)					

<b>4</b>	<b>TOTAL OF LINES 1(c), 2(c) and 3(c)</b>	<b>4</b>
<b>5</b>	<b>NEW HAMPSHIRE APPORTIONMENT:</b> Line 4 divided by 4 and expressed as a decimal to 6 places. If there are only one or two factors with an "Everywhere" denominator, see instructions.	<b>5</b>