



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2019**
or other taxable period beginning:

MMDDYYYY

and ending:

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

3	PROPERTY FACTOR	3(a) Everywhere (Denominator)		3(b) New Hampshire (Numerator)	
		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)					

4	TOTAL OF LINES 1(c), 2(c) and 3(c)	4
5	NEW HAMPSHIRE APPORTIONMENT: 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.	5