



**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR
INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP**

Business Enterprise Name

Taxpayer Identification #

For the CALENDAR year **2022**
or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

SECTION I - APPORTIONMENT FACTORS
See General Instructions

Round to the nearest whole dollar

Column A	Column B	Column C
Name	Name	Name
FEIN	FEIN	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

Compensation and Wages Factor

1 New Hampshire Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Everywhere Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 COMPENSATION FACTOR (Line 1 divided by Line 2). Enter on Line 21 (express to six decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>

Interest Factor

4 Average of New Hampshire Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Average of Everywhere Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 INTEREST FACTOR (Line 4 divided by Line 5). Enter on Line 26 (express to 6 decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>

Dividend Factor

7 New Hampshire Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Everywhere Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Sales Factor (Line 7 divided by Line 8). Express to six decimal places.	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Subtotal (Sum of Lines 3, 6 and 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 DIVIDEND FACTOR (Line 10 divided by number of "Everywhere" factors in subtotal). Enter on Line 15 (express to six decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>



BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2022**
or other taxable period beginning:

and ending:

SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT

See General Instructions

Dividend Apportionment	FEIN	Round to the nearest whole dollar		
		Column A	Column B	Column C
12 Dividends Paid				
13 LESS: Dividend Deduction				
14 Subtotal (Line 12 minus Line 13)				
15 Dividend Apportionment Factor (From Line 11)				
16 Taxable Dividends (Line 14 multiplied by Line 15). If negative use a minus sign.				
17 TOTAL TAXABLE DIVIDENDS (From Line 16). If negative enter zero.				
17(a) Sum of Columns 17A, 17B, and 17C. Enter this amount on Form BET, Line 1: TOTAL 17(a)				

Compensation and Wages Apportionment

18 Everywhere Compensation and Wages Paid or Accrued			
19 LESS: Retained Compensation			
20 Subtotal (Line 18 minus Line 19)			
21 Compensation Apportionment Factor (From Line 3)			
22 Taxable Compensation (Line 20 multiplied by Line 21)			
23 LESS: Dividend Offset (See Instructions)			
24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)			
24(a) Enter Sum of Columns 24A, 24B and 24C. Enter this amount on Form BET, Line 2: TOTAL 24(a)			

Interest Apportionment

25 Interest Paid or Accrued			
26 Interest Apportionment Factor (From Line 6)			
27 Taxable Interest (Line 25 multiplied by Line 26)			
28 LESS: Dividend Offset (See Instructions)			
29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28)			
29(a) Sum of Columns 29A, 29B and 29C. Enter this amount on Form BET, Line 3: TOTAL 29(a)			