Amend Rev 303.03(a)(2) and (e), effective 1-16-15 (Document #10758), so that Rev 303.03(a) intro and (a)(2) and (e) are cited and read as follows:

(a) Section 172 of the IRC in effect December 31, 1996, for purposes of calculating the amount of any net operating loss deduction allowed under RSA 77-A:4, XIII, shall be followed, except:

(2) The amount is limited as provided in (c), (d), and (e), below.

(e) The net operating loss carry forward calculated in either (a), (c) or (d) above, shall be limited as provided in RSA 77-A:4 XIII, (a), (b), (c), (d) and (e) for each business organization.

Amend Rev 304.09(f)(2)c. and d., effective 1-16-15 (Document #10758), so that Rev 304.09(f)(2) intro and (f)(2)c. and d. are cited and read as follows:

(2) The components calculated in accordance with the provisions of Rev 304.02, and in the following manner:

c. Total programming property shall be the average cost, determined as provided in Rev 304.02(j), of all outer-jurisdictional and film or radio programming property owned, rented and used by the business organization;

d. New Hampshire programming property shall be the average costs, determined as provided in Rev 304.02(j), of all outer-jurisdictional and film or radio programming property owned, rented and used by the business organization in New Hampshire;

Amend Rev 2402.01(a), effective 1-29-16 (Document #11032), as amended effective 2-24-16 (Document #11044), by amending (a)(7), so that Rev 2402.01(a) intro and (a)(7) are cited and read as follows:

(a) The following shall be included in the compensation element:

(7) The amount reported as guaranteed payments to partners on the partnership’s federal income tax return if such amount has not been included under (a)(5) or (6), above;

APPENDIX

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>State Statute Implemented</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rev 303.03(a) intro and (a)(2) and (e)</td>
<td>RSA 77-A:4, XIII; RSA 77-A:15, II</td>
</tr>
<tr>
<td>Rev 304.09(f)(2) intro and (f)(2)c. and d.</td>
<td>RSA 77-A:3, II(a); RSA 77-A:15, II</td>
</tr>
<tr>
<td>Rev 2402.01(a) intro and (a)(7)</td>
<td>RSA 77-E:1; RSA 77-E:11, II</td>
</tr>
</tbody>
</table>