

**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

For the CALENDAR year \_\_\_\_\_ or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return for taxable periods ending on or before December 31, 2020, caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN**

<b>STEP 1</b> Print or Type	NAME OF PARTNERSHIP		TAXPAYER IDENTIFICATION NUMBER
	NAME OF PARTNERSHIP, ESTATE OR TRUST		
	NUMBER & STREET ADDRESS		
	ADDRESS (Continued)		
CITY OR TOWN, STATE AND ZIP CODE+4			
<b>STEP 2</b> Figure Your Tax	<b>1</b>	<b>INCOME AND DEDUCTIONS</b> as originally filed or previously adjusted	
	(a)	Ordinary income (loss) from trade or business activities	1(a)
	(b)	Net income (loss) from rental real estate activities	1(b)
	(c)	Net income (loss) from other rental activities	1(c)
	(d)	Portfolio income (loss)	1(d)
	(e)	Guaranteed payments to partners	1(e)
	(f)	Other income or [loss from partnership activities <b>Not Included</b> in Lines 1(a) - 1(e)]	1(f)
	(g)	Partnership deductions from Federal Form 1065, Schedule K	1(g)
	(h)	TOTAL - Combine Lines 1(a) - 1(g) as originally filed or previously adjusted	1(h)
	<b>2</b>	<b>NET GAIN (LOSS) FROM SALE OF ASSETS</b> as originally filed or previously adjusted	2
	<b>3</b>	<b>INSTALLMENT GAIN (LOSS)</b> as originally filed or previously adjusted	3
	<b>4</b>	<b>SEPARATE ENTITY ADJUSTMENT</b> as originally filed or previously adjusted	4
	<b>5</b>	<b>GROSS BUSINESS PROFITS</b> as originally filed or previously adjusted [Combine Lines 1(h), 2, 3 and 4]	5
<b>6</b>	<b>INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME</b> (From Page 2, Section 1, Line 1)	6	
<b>7</b>	<b>GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS</b> (Line 5 minus Line 6)	7	
<b>8</b>	<b>ADDITIONS AND DEDUCTIONS</b>		
	(a)	As originally filed or previously adjusted	8(a)
	(b)	Adjustments to additions from Page 2, Section 2, Line 2	8(b)
	(c)	Adjustments to deductions from Page 2, Section 3, Line 3	8(c)
<b>9</b>	<b>ADJUSTED GROSS BUSINESS PROFITS</b> [Line 7 adjusted by Line 8(d)] (If negative show in parenthesis)	9	
<b>10</b>	<b>NEW HAMPSHIRE APPORTIONMENT</b> (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80	10	
<b>11</b>	<b>NEW HAMPSHIRE TAXABLE BUSINESS PROFITS</b> (Line 9 x Line 10)	11	
<b>12</b>	<b>NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS</b> (Line 11 x tax rate, see DP-87 instructions)	12	
<b>13</b>	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	13	
<b>STEP 3</b> Figure Your Amount Due	<b>14</b>	Subtotal (Line 12 minus Line 13)	14
	<b>15</b>	Business Enterprise Tax Credit as originally filed or previously adjusted	15
	<b>16</b>	Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [if Line F is NEGATIVE, ENTER ZERO]	16
	<b>17</b>	NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted	17
	<b>18</b>	Balance of tax due (Line 14 minus Line 15 plus Line 16 minus Line 17)	18
	<b>19</b>	Interest due (see DP-87 instructions)	19
	<b>20</b>	Balance due (Line 18 plus Line 19) <b>PAY THIS AMOUNT</b>	20
	<b>21</b>	Refund due (If Line 18 is negative, enter here)	21

FOR DRA USE ONLY

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return. Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

**X** SIGNATURE (IN INK) OF TAXPAYER DATE **X** SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL NH DRA  
TO: TAXPAYER SERVICES  
PO BOX 3306  
CONCORD, NH 03302-3306

PREPARER ADDRESS  
CITY/TOWN, STATE AND ZIP CODE+4

**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

**SECTION 1 IRS ADJUSTMENTS TO INCOME**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E	Total from attached schedule				

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 ..... 1

**SECTION 2 IRS ADJUSTMENTS TO ADDITIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b) ..... 2

**SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c) ..... 3

**SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX**

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)				
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)				
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)				
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)				
E	NH Business Enterprise Tax as originally filed or previously adjusted				
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 18. If NEGATIVE, ENTER ZERO on Line 18.)				