

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

For the CALENDAR year or other taxable period beginning and ending

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

STEP 1 Print or Type

Form section for Step 1: PROPRIETOR LAST NAME, FIRST NAME & INITIAL, TAXPAYER IDENTIFICATION NUMBER, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, TAXPAYER IDENTIFICATION NUMBER, NAME OF PROPRIETORSHIP, ESTATE OR TRUST/LLC, TAXPAYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (continued), CITY/TOWN, STATE & ZIP CODE+4

STEP 2 Figure Your Tax

Table for Step 2: Husband and wife may NOT combine net results of separately held business organizations. Rows 1-13 including NET PROFIT (LOSS), RENTAL INCOME (LOSS), NET FARM PROFIT (LOSS), NET GAIN (LOSS) FROM SALE OF ASSETS, INSTALLMENT GAIN (LOSS), GROSS BUSINESS PROFITS, INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME, GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS, ADDITIONS AND DEDUCTIONS, ADJUSTED GROSS BUSINESS PROFITS, NEW HAMPSHIRE APPORTIONMENT, NEW HAMPSHIRE TAXABLE BUSINESS PROFITS, NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS.

STEP 3 Figure Your Amount Due

Table for Step 3: Credits allowed under RSA 77-A:5, Subtotal, Business Enterprise Tax Credit, Balance of Business Enterprise Tax due, NH BPT Net of Statutory Credits, Balance of tax due, Interest due, Balance due (PAY THIS AMOUNT), Refund due.

FOR DRA USE ONLY

Signature section: 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.) SIGNATURE (IN INK) OF TAXPAYER, DATE, SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER, DATE, PRINT SIGNATORY NAME & TITLE, PRINT PREPARER'S NAME & IDENTIFICATION NUMBER, PREPARER ADDRESS, CITY/TOWN, STATE AND ZIP CODE+4

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

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 7 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 11(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 11(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 19. If NEGATIVE, ENTER ZERO on Line 19.)				