



NAME & TAXPAYER IDENTIFICATION NUMBER

The Commissioner of the Department of Revenue Administration is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents.

Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

Enter the taxpayer's name and taxpayer identification number in the spaces provided.

Enter the beginning and ending dates of the taxable period.

LINES 1(a), 4(a), AND 5(a)

Complete the Form DP-80 and enter the amount of Everywhere and New Hampshire sales, payroll, and property on Lines 1(a), 4(a), and 5(a) respectively on the NH-1120-WE, Schedule II.

LINES 1(b), 4(b), AND 5(b)

Complete Schedule III. The Foreign Dividend Factor Increments calculated on Schedule III for sales, payroll, and property must be carried to Schedule II as follows: 1. Enter the total of Schedule III, Column L on Line 1(b). 2. Enter the total of Schedule III, Column M on Line 4(b). 3. Enter the total of Schedule III, Column N on Line 5(b).

NOTE: The New Hampshire amount for Foreign Dividend Factor Increments will always be zero.

LINES 1(c), 4(c), AND 5(c)

Total Everywhere and New Hampshire sales Line 1(c), payroll Line 4(c), and property Line 5(c) to obtain denominators and numerators for each factor.

Complete the following calculations, as done for Form DP-80, expressed to six decimal places:

- Divide the total New Hampshire sales by the adjusted Everywhere sales and enter this amount on Line 1(d). **This is the modified apportionment percentage to be applied to the amount of foreign dividends.**

For informational purposes only, complete the following calculations, as done for Form DP-80, expressed to six decimal places.

- Divide the total New Hampshire payroll by the adjusted Everywhere payroll to arrive at the adjusted payroll factor and enter this amount on Line 4(d).
- Divide the total New Hampshire property by the adjusted Everywhere property to arrive at the adjusted property factor and enter this amount on Line 5(d).

LINE 2

Enter the amount of foreign dividends (including Subpart F income and global intangible low-taxed income under Rev 304.12) on Line 2. This amount must agree with NH-1120-WE, Line 11(d) and the total of Schedule III, Column B.

LINE 3

Multiply Line 2 by the modified apportionment percentage on Line 1(d). This is the New Hampshire Foreign Dividends Taxable Business Profits. Enter this amount on Line 3 and on NH-1120-WE, Line 16.