



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.

COLUMNS "A" THROUGH "N"

COLUMN A

List in Column A the unitary foreign dividend payors whose dividends qualify for factor relief, including those from:

- New Hampshire 80/20 business organization as defined in Rev 301.14 as an entity whose income is included in a consolidated US income tax return, but whose activities are primarily outside the US because 80 percent or more of the average of payroll and property is outside the 50 states and the District of Columbia.
- Controlled Foreign Corporations (CFC) that meet the payroll and property requirements of an overseas business organization as defined in RSA 77-A:1, XIX.
- IRC §936 Sales Companies that meet the payroll and property requirements of an overseas business organization.
- Foreign Sales Corporation (FSC) that meet the payroll and property requirements of an overseas business organization.
- Business organizations meeting the payroll and property requirements of an overseas business organization, which made deemed dividends to a member of the unitary group.

FOR EACH UNITARY DIVIDEND PAYOR LISTED ABOVE, PROVIDE THE FOLLOWING INFORMATION IN US DOLLARS:

COLUMN B

Enter the amount of the dividend paid or deemed paid.

COLUMN C

Enter the taxable income computed using US tax standards.

COLUMN D

Enter the result of Column B divided by Column C, expressed to six decimal places. If this amount is greater than 1, enter 1.000000. If this amount is less than zero, enter zero.

COLUMN E

Enter the sales and receipts less returns and allowances pursuant to Rev 304.

COLUMN F

Enter the total payroll pursuant to Rev 304 and Rev 308.04.

COLUMNS G & H

Enter the beginning and ending property valued at original cost pursuant to Rev 304 and Rev 308.04.

COLUMN I

Enter the results of the sum of Column G and Column H divided by 2.

COLUMN J

Enter the valuation of rented property valued at 8 times the net annual rental rate pursuant to Rev 304 and Rev 308.04.

COLUMN K

Enter the total of Columns I and J.

COLUMNS L, M & N

Enter the product of Column D multiplied by Columns E, F and K, respectively.

The total of Column L will be used on Schedule II, Line 1(b) to modify the apportionment percentage used to determine the amount of foreign dividends from unitary sources subject to New Hampshire Business Profits Tax. The totals from Columns M and N will be used on Schedule II, Lines 4(b) and 5(b), for informational purposes only.

The Combined Group may include non-corporate members. As such, the unitary rules of combination apply. The Forms DP-120, DP-120-P and DP-121 attached to the NH 1120-WE should reflect the combined totals of the entities represented by these forms.