



**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR  
INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP**

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2023** or  
other taxable period beginning:

MMDDYYYY

and ending:

**SECTION I - APPORTIONMENT FACTORS**  
See General Instructions

Round to the nearest whole dollar

Column A	Column B	Column C
Name	Name	Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
FEIN	FEIN	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Compensation and Wages Factor**

1 New Hampshire Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Everywhere Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 COMPENSATION FACTOR (Line 1 divided by Line 2). Enter on Line 21 (express to six decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Interest Factor**

4 Average of New Hampshire Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Average of Everywhere Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 INTEREST FACTOR (Line 4 divided by Line 5). Enter on Line 26 (express to 6 decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Dividend Factor**

7 New Hampshire Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Everywhere Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Sales Factor (Line 7 divided by Line 8). Express to six decimal places.	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Subtotal (Sum of Lines 3, 6 and 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 DIVIDEND FACTOR (Line 10 divided by number of "Everywhere" factors in subtotal). Enter on Line 15 (express to six decimal places).	<input type="text"/>	<input type="text"/>	<input type="text"/>



**BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2023** or  
other taxable period beginning:

and ending:

MMDDYYYY

**SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT**

See General Instructions

		Round to the nearest whole dollar		
		Column A	Column B	Column C
<b>Dividend Apportionment</b>	<b>FEIN</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Dividends Paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	LESS: Dividend Deduction	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	Subtotal (Line 12 minus Line 13)	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	Dividend Apportionment Factor (From Line 11)	<input type="text"/>	<input type="text"/>	<input type="text"/>
16	Taxable Dividends (Line 14 multiplied by Line 15). If negative use a minus sign.	<input type="text"/>	<input type="text"/>	<input type="text"/>
17	TOTAL TAXABLE DIVIDENDS (From Line 16). If negative enter zero.	<input type="text"/>	<input type="text"/>	<input type="text"/>
17(a) Sum of Columns 17A, 17B, and 17C. Enter this amount on Form BET, Line 1: TOTAL 17(a)				<input type="text"/>

**Compensation and Wages Apportionment**

18	Everywhere Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
19	LESS: Retained Compensation	<input type="text"/>	<input type="text"/>	<input type="text"/>
20	Subtotal (Line 18 minus Line 19)	<input type="text"/>	<input type="text"/>	<input type="text"/>
21	Compensation Apportionment Factor (From Line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>
22	Taxable Compensation (Line 20 multiplied by Line 21)	<input type="text"/>	<input type="text"/>	<input type="text"/>
23	LESS: Dividend Offset (See Instructions)	<input type="text"/>	<input type="text"/>	<input type="text"/>
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
24(a) Enter Sum of Columns 24A, 24B and 24C. Enter this amount on Form BET, Line 2: TOTAL 24(a)				<input type="text"/>

**Interest Apportionment**

25	Interest Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
26	Interest Apportionment Factor (From Line 6)	<input type="text"/>	<input type="text"/>	<input type="text"/>
27	Taxable Interest (Line 25 multiplied by Line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
28	LESS: Dividend Offset (See Instructions)	<input type="text"/>	<input type="text"/>	<input type="text"/>
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>
29(a) Sum of Columns 29A, 29B and 29C. Enter this amount on Form BET, Line 3: TOTAL 29(a)				<input type="text"/>