



NON-CONSOLIDATED MEMBERS OF A COMBINED GROUP GROSS BUSINESS PROFITS RECONCILIATION FOR INDIVIDUALS, TRUSTS, AND LLCs THAT FILE AS PROPRIETORSHIPS OR TRUSTS FOR FEDERAL PURPOSES

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

MMDDYYYY

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

and ending:

This form must be completed for business organizations filing a Federal Form 1040, as an SMLLC, or a Federal Form 1041, which business organizations are members of a combined group. This form is intended to assist you in converting the Federal Form 1040, SMLLC, and Federal Form 1041 to a NH-1040 or NH-1041. Expenses that are business in nature are deductible against gross income. Expenses that are personal in nature are not deductible against gross income.

PART ONE - Check one PROPRIETORSHIP SMLLC JOINTLY OWNED PROPERTY **NH-1040** Round to the nearest whole dollar

1. Net profit or (loss) from proprietor reported on Federal Schedule C, Line 31	1	<input type="text"/>
2. Net rental profit or (loss) reported on Federal Schedule E, Line 21	2	<input type="text"/>
3. Net farm rental profit or (loss) reported on Federal Form 4835, Line 32	3	<input type="text"/>
4. Net farm profit or (loss) reported on Federal Schedule F, Line 34	4	<input type="text"/>
5. Net gain or (loss) from the sale of business assets reported on Federal Form 4797, Lines 2(g), 3, 5, 10g, 14, 16, and 30	5	<input type="text"/>
6. Net gain or (loss) from sale of business assets reported on Federal Schedule D, Lines 1(h), 2(h), 3(h), 8(h), 9(h) and 10(h)	6	<input type="text"/>
7. Installment sale gains from the sale of business assets recognized during the period, Federal Form 6252, Line 24	7	<input type="text"/>
8. Other Income as reported on Federal Form 1040, Schedule 1, Line 9	8	<input type="text"/>
9. Other net business income (attach schedule) for SMLLC Business Income reported on Federal Form 1040, Schedule B	9	<input type="text"/>
10. Total Lines 1 through 9 and report on NH-1120-WE, Schedule I-A, Line 4 or 5	10	<input type="text"/>

PART TWO TRUST OR ESTATE **NH-1041** Round to the nearest whole dollar

1. Interest income reported on Federal Form 1041, Line 1	1	<input type="text"/>
2. Total dividends reported on Federal Form 1041, Line 2(a)	2	<input type="text"/>
3. Business income or (loss) reported on Federal Form 1041, Line 3	3	<input type="text"/>
4. Net capital gain only reported on Federal Form 1041, Line 4	4	<input type="text"/>
5. Rents and royalties reported on Federal Form 1041, Line 5	5	<input type="text"/>
6. Farm income or (loss) reported on Federal Form 1041, Line 6	6	<input type="text"/>
7. Ordinary gain or (loss) reported on Federal Form 1041, Line 7	7	<input type="text"/>
8. Other income reported on Federal Form 1041, Line 8	8	<input type="text"/>
9. Deduct other business expenses not reported above (attach schedule)	9	<input type="text"/>
10. Total Lines 1 through 8 and from the result subtract Line 9. Report on NH-1120-WE, Schedule I-A, Line 6	10	<input type="text"/>

File only one form combining all specific entity types reporting as part of the combined returns. Refer to Part One and Part Two of the form for entity types. Include a statement detailing each entity separately, similar to the method used for consolidated federal pages.