New Hampshire BET and BPT Fiduciary Test Case 1 - 2017

This test case is of a fiduciary Business Enterprise Tax and Business Profits Tax Return for a business organization doing business within NH only. The amounts reported are carried over from the Federal Form 1041 (not included in test scenario). The tax due is \$540 prior to application of payments in the amount of \$500 resulting in a balance due of \$40.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, NH-1041, DP-131-A, and DP-132

Taxpayer:

BARTLETT REVOCABLE TRUST

PO BOX 10

CONCORD, NH 03301

SSN: TAXPAYER: 26-8111111

Filing Status/Entity Type: FIDUCIARY

Other: Balance due \$40 after application of payments – electronic funds withdrawal available via ACH Debit.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration

2017 BT-SUMMARY



STEP 1 - PRINT OR TYPE For the CALENDAR year 2017 or other taxable period beginning Check box if there has been a name change since last fi		DDYYYY				646	1001/				
	ng: 0					10110	IDDY	/YY			
Check box if there has been a name change since last fi		1 0 1 2 0	1 7	and	l ending	g: 1	2	3 1	2 0	1 7	
	ling. List fo	rmer name.									
								_			
Proprietorship Last Name											
First Name A	ΛI	Social Security	y Num	nber				ı		ed a DIN,	
Spouse's Last Name (If property jointly owned)						1		eı		SN or FEIN	
First Name	ΜI	Social Security	y Nun	nber		-4					
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name											
BARTLETT REVOCABLE TRUST											
Taxpayer Identification Number Principal Busine 2 6 8 1 1 1 1 1 1 1 1 1 2 3 4		ode (Federal)									
Number & Street Address											1
PO BOX 10											
Address (continued)											
City / Town		State		Zip Co	de + 4 (or Cana	idian F	ostal	Code)		
CONCORD		NH		0 3	3 3	0 1					
STEP 2 - Return Type and Federal Information		required to file a BET 08,000, or Enterprise						5		× Yes	No
If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered	Are you	required to file a BP	T Retu	urn (Gro	ss Busi	ness In	come	over	\$50,000)	? X Yes	No
incomplete and may be subject to penalties.	Do you	file a Form 990/990T	?							Yes	× No
		file a Federal Form 8 Schedule B of Federa				383 and	d/or h	ave cl	hecked l	Yes	× No
2 - CORPORATION 3 - PARTN	NERSHIP	1 - PROPRIE	ETORS	SHIP				AMEN	IDED RE	TURN	
OR 2 - COMBINED GROUP 5 - NON-F	PROFIT	X 4 - FIDUCIA	ARY					FINAL	. RETURI	N	
Check here if the IRS has made any agreed or partially agr any federal income tax return, which adjustment(s) has no reported to New Hampshire. Do not use this form to re	ot been pre	viously	ter Yea	ars Cove	ered by	IRS (M	MYYY	YMM	YYYY)		







BUSINESS TAY RETURN SUMMARY - continued

BUSINES:	ארו כ	NL.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	_								_	
STEP 3 - Complete the BET and / or BPT return	(s) and	the	n co	mpl	ete t	he B	T-Su	mn	nary	y and at	tach ı	returi	n(s)	_			_	_
STEP 4 - Calculate Your Balance Due or Overpa	ymen	t									Rour	nd to th	ne near	est wh	ole do	ollar		took
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)							5	5 4	1 0									
(b) Business Profits Tax Net of Statutory Credits 1(b)				l.														W. A.
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))	-								1	(c)					Ш	5	4	0
2 PAYMENTS																		
(a) Tax paid with application for extension	2(a)						2	2 5	5 0									
(b) Total of taxable period's estimated tax payments	2(b)						2	2 5	5 0									
(c) Credit carryover from prior tax period	2(c)			Ī					I									
(d) Tax paid with original return (Amended returns only)	2(d)																	ula ula
(e) Total of Lines 2(a) through 2(d)									2(e)						5	0	0
3 TAX DUE: (Line 1(c) minus Line 2(e))										3							4	0
4 ADDITIONS TO TAX																		
(a) Interest (See instructions)	4(a)																	
(b) Failure to Pay (See instructions)	4(b)																	
(c) Failure to File (See instructions)	4(c)	П							1									
(d) Underpayment of Estimated Tax (See instructions)	4(d)																	
(e) Total of Lines 4(a) through 4(d)									4	(e)				Ш				
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))									5	(a)	Ш						4	0
(b) Return Payment Made Electronically	5(b)			I														
(c) BALANCE DUE : Line 5(a) minus 5(b). Make your paymen make check payable to: STATE OF NEW HAMPSHIRE	nt on-lin	e at <u>w</u>	PA)	even / TH	ue.nh.	gov/ c	r NT		5	(c)	Ш				L		4	0
6 OVERPAYMENT : If balance due is less than zero, enter on	Line 6		6						(0						かかけ		
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability											7(a							
(b) Refund								DO	NC	T PAY	7(b)							
																_		_

STEP 5 - THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES







2017 **BT-SUMMARY**



BUSINESS TAX RETURN SUMMARY - continued

Under penalties of perjury, I declare that I have examined this BT-Summary and the attached returns, and to the best of my belief they are 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. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

× POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

TAXPAYER'S	SIGNATURE (& INFORMATION
------------	-------------	---------------

Signature (in ink)

MMDDYYYY

0 3 1 0 2 0 1 8

Signature (in ink)

MMDDYYYY

Print Signatory Name & Title

T BARTLETT

Email Address

TBARTLETT@GMAIL.COM

Phone Number

6 0 3 2 2 4 1 2 1 1

Check this box if you are filing as a surviving spouse

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

MMDDYYYY

0 3 1 0 2 0 1 8

Printed Name of Preparer

TAX PREP

Email Address

TAXES@YAHOO.COM

Phone Number

Preparer Identification Number

6 0 3 2 3 0 5 0 5 0

P 1 1 1 1 1 1 1 1

Preparer's Address

127 PLEASANT ST

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

CONCORD

NH

0 3 3 0 1

MAIL TO: NH DRA

PO BOX 637

CONCORD NH 03302-0637

Make Check Payable to:

STATE OF NEW HAMPSHIRE



2017 **BET**



BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name	16				_									ń
BARTLETT REVOCABLE TRUST								5).					_	
Taxpayer Identification #	LENDAR year 2017	MMDDYY					MMD	-	-					7
	ole period beginning:	0 1 0	1 2 0	1 7	and	l ending:	1	2	3	1	2 ()	1 3	7
You are required to file this return if the gross busi than \$208,000 or the enterprise value tax base is	ness receipts were s greater than \$10	greater 4,000 .	Chec	k here	if req	uired to								
						Round	d to th							
Total Gross Business Receipts for this business organization	n						Ш	2	0	0	0	0	0	0
1. Dividends Paid					1						5	0	0	0
2. Compensation and Wages Paid or Accrued					2					7	0	0	0	0
3. Interest Paid or Accrued					3									
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)				4						7	5	0	0	C
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multip	plied by .0072) before	credits			5							5	4	С
6. Enter credits against BET. Use DP-160 to determine credit a	gainst BET				6									
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Rep	ort on BT-SUMMARY L	ine 1(a)	TAX DUE	7								5	4	(
	BET CREDIT V	VORKSHE	ET											
1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-112	0-WE, Line 10 all other	forms.				1						1 2	2 3	0
 Sum the amounts from Lines 3 through 8, Column B plus of DP-160 part B, not to exceed the amount on Line 1. Include Line 19(a) NH-1120-WE or Line 11(a) all other forms. If other result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) all 	e the result on the BPT or credits are applied, in	return,			1 2	3 0						W		Town I
Use carry forward amounts in the following order for this taxable period	A Apply Credits He	ere	Sum o	B f Credit	to BPT				Exce	_	redit	S		
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.		5 4 0			5	4 0								
4. Carry over BET from fifth prior taxable period		4 8 0			4	8 0								
5. Carry over BET from fourth prior taxable period		3 9 0			2	1 0							1 8	0
6. Carry over BET from third prior taxable period		4 1 0				0						4	1 1	0
7. Carry over BET from second prior taxable period		3 7 0				0						3	3 7	0
8. Carry over BET from first prior taxable period		2 9 0				0						2	2 9	0



2017 NH-1041



BUSINESS PROFITS TAX RETURN

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

1 GROSS BUSINESS PROFITS Round to the nearest whole dollar like interest income reported on Federal Form 1041, Line 1	Вu	siness Organization Name			-	_		-			-	ĺ
Tax payer identification # For the CALENDAR year 2017 or other taxable period beginnings	BA	ARTLETT REVOCABLE TRUST										
CROSS BUSINESS PROFITS 1	Тах	(naver identification #			MM	DDYY	ΥΥ	-,-	-			
1 (a) Interest Income reported on Federal Form 1041, Line 1 1 (b) Total Dividends reported on Federal Form 1041, Line 2 (a) 1 (c) Business income or (loss) reported on Federal Form 1041, Line 3 1 (c) It (d) Net Capital gains or (loss) reported on Federal Form 1041, Line 4 1 (e) Rents, and royalties reported on Federal Form 1041, Line 5 1 (f) Farm Income or (loss) reported on Federal Form 1041, Line 5 1 (g) Ordinary gain or (loss) reported on Federal Form 1041, Line 6 1 (g) Ordinary gain or (loss) reported on Federal Form 1041, Line 6 1 (g) Ordinary gain or (loss) reported on Federal Form 1041, Line 7 1 (h) Other income reported on Federal Form 1041, Line 8 1 (h) Other income reported on Federal Form 1041, Line 8 1 (h) Other business expenses not reported above (attach schedule) 1 (l) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(ll) 1 (l) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(ll) 1 (l) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(ll) 1 (l) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(ll) 2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC PURSUANT TO RSA 77-A1, XX 2 (a) Add amount of IRC 5179 expense taken on federal return in excess of the amount permitted pursuant to RSA 77-A3-b, including carryover amounts deducted in this taxable period 2 (a) Add when deductions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A3-b, Ill 2 (c) Deduct additional depreciation related to IRC 5179 and bonus depreciation not allowed for this taxable period or for prior taxable periods 2 (c) Deduct and profits profit taxable periods 2 (d) Increase or Decreases the net gain or loss on the sale o	-	For the CALENDAR year 2017 0 1 0 1 2 0 1 7	7 a	nd ending	9: 1	2	3	1 2	0	1	7	
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to RSA 77-A:3-b, including carryover amounts deducted in this taxable period 2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period 2(c) Add any other deductions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III 2(d) Deduct additional depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods 2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX 2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return 2(f) 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule)	2	INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC PURSUANT TO RSA 77-A:1, XX	X									
2(c) Add any other deductions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III 2(d) Deduct additional depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods 2(d) 2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX 2(e) 2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return 2(f) 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule)		2(a) Add amount of IRC §179 expense taken on federal return in excess of the amount permitted pursuant to RSA 77-A:3-b, including carryover amounts deducted in this taxable period	2(a)									
RSA 77-A:1, XX and 77-A:3-b, III 2(d) Deduct additional depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods 2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX 2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule) 4 P 5 O 6		2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period	2(b)									
period or for prior taxable periods 2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX 2(e) 2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule)		2(c) Add any other deductions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III	2(c)									
RSA 77-A:1, XX 2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule) 4 9 5 0		2(d) Deduct additional depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	2(d		Ц							
state basis from the tax basis reported on the federal return 2(g) Net Lines 2(a) through 2(f) 3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule) 4 9 5 0		2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX	2(e)									
3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule) 5 O 5 O 6		2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return	2(f)									
3 Subtotal Line 1(j) adjusted by Line 2(g) 4 Separate entity items of income or expense (attach schedule) 4		2(g) Net Lines 2(a) through 2(f)	2(g) -								
4 Separate entity items of income of expense (attach schedule)	3		3					9	5	0	0	0
5 Gross Business Profits (combine Line 3 and Line 4) 5 9 5 0	4	Separate entity items of income or expense (attach schedule) 4					L					
	5	Gross Business Profits (combine Line 3 and Line 4) 5						9	5	0	0	0



2017 NH-1041



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

isiness Organization Name								
ARTLETT REVOCABLE TRUST								
xpayer Identification # For the CALENDAR year 2017 or other taxable period beginning:	MMDDYYYY 0 1 0 1 2 0 1 7	and endin		1DDYY 2 3	1 1	2 0	. 1	7
941 continued								
ADDITIONS AND DEDUCTIONS (RSA 77-A:4)	,		Roun	d to th	e near	est w	ole	dolla
6(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I) (no	longer applies to trusts)	6(a)						
6(b) Deduct interest on direct US Obligations (RSA 77-A:4, II)	6	b)			7	5	0	0 0
6(c) Add income taxes or franchise taxes measured by income (attach schedule of (RSA 77-A:4, VII)	f taxes by state) 6	(c)						1
6(d) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	6	(d)						
6(e) Add expenses related to constitutionally exempt income (RSA 77-A:4, X)	6	(e)						
6(f) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6	(f)	П					
6(g) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form NOLD available 6(g) - A Less NOLD used this tax period	1 0 0 0	(g)			1	0	0	0
NOLD to be carried forward 6(g) - B		0						
6(h) Adjustments to gross business profits required due to the increase in the base exchange of an interest in the business organization (RSA 77-A:4, XIV) Add the amount of the increase in the basis of assets federally, due to the sale or exchange of an interest in the business organization 6(h) -		e or						
Check yes if an election is being made to recognize the basis increase for any sale	or exchange reported above	Yes M	ultiple schedu	Transa Ile atta	ctions ched)		Yes	ŀ
If not making an election, deduct the basis increase associated with the sale or exchange(s). If making an election, enter zero. If reporting multiple transactions, please attach a schedule reporting the details for each transaction. 6(h)	- В							
Add the amount of depreciation/amortization on the federal return attributable to an increase in the basis of assets not recognized for NH purposes 6(h)	- C							
Upon the sale of assets, adjust the net gain or loss attributable to an								
increase in the basis of assets that was not recognized for NH purposes 6(h)	-D							



New Hampshire

Department of Revenue Administration

2017 NH-1041



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

	6(i) Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)	6(i)							5	0	0	0
	6(j) Deduct assistance payments under 12 USC § 1823 (RSA 77-A:4, XVI)	6(j)										
	6(k) Net Lines 6(a) through 6(j) 6(k)						-	8	0	0	0	C
	Adjusted Gross Business Profits (Sum of Lines 5 and 6(k)) 7	Ш						1	5	0	0	C
	New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Exempt under P.L. 86-	272	8	0	1	• 1	0	0	0	0	0	C
	New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero.)	9						1	5	0	0	(
0	Compute tax (Line 9 multiplied by 8.2%)	10							1	2	3	(
1 (ā	BET Credit only - see BET Credit Worksheet 11(a)						1	2	3	3 ()	
	-OR-		1						_	_	-1	
i 1 (l) Other credits including BET (attach Form DP-160)	11(b) 		1			L			1		
2	New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 11(a) or 11(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)											



2017



WORKSHEET FOR APPORTIONMENT OF NET OPERATING LOSS (NOL)

(SEE RSA 77-A:4, XIII)

LINE 1

Enter this tax period's NOL as defined in the United States Income Tax Regulations relative to IRC § 172 in effect pursuant to RSA 77-A:4, XIII. If a gain or zero, DO NOT use this worksheet. (Business organizations not qualifying for treatment as a Subchapter "C" Corporation under the IRC should calculate their NOL as if the business organization were a Subchapter "C" Corporation). The line references for each tax year are listed below for your reference. Use the line reference that correspond with the tax year for which this form is being used.

Enter the current tax period's New Hampshire apportionment percentage from Form DP-80, Line 5, expressed to six decimal places.

LINE 3

Enter the amount of Line 1 multiplied by Line 2.

For taxable periods ending from July 1, 2005 to December 31, 2012, \$1,000,000 is the maximum amount that may be carried forward each year.

For taxable periods ending on or after January 1, 2013 forward, \$10,000,000 is the maximum amount that may be carried forward each year.

LINE 5

Enter the lesser of Line 3 or Line 4. This is your New Hampshire NOL available from the current tax period for carryforward. Enter this amount on Form DP-132, Column

COMBINED FILERS: Rev 303.03(e) states, with regard to NOLs for combined filers, that each business organization subject to RSA 77-A shall treat its apportioned share of the combined loss amount as a tax attribute that remains with that business organization. The individual member's net operating loss, pursuant to RSA 77-A:4,XIII applied to the individual member's allocated portion of the BPT liability, should be tracked in the event of an individual member's disposition or acquisition.

Business Organization Nar	me												
BARTLETT REVOCABL	ETRUST												
Taxpayer Identification #			MMDDYYYY			1	MME	DYYY	Υ				
2 6 8 1 1 1 1		LENDAR year 2017 le period beginning:	0 1 0 1 2	0 1 6	and en	ding:	1	2 3	1	2	0	1	6
1 The amount of the curre	nt period NOL (See entity type line re	eferences below)		1					1	0	0	0	0
Proprietorship: L Fiduciary: L Partnership: L Corporation: L	uly 1, 2005 - Tax Year 2010 ine 6 of NH-1040 ine 6 of NH-1041 ine 5 of NH-1065 ine 1(c) of NH-1120 ine 1(c) of NH-1120-WE	Line 3 adjusted Line 3 adjusted	by Line 4 of NH-1040 by Line 4 of NH-1041 by Line 4 of NH-1065 by Line 4 of NH-1120 d-1120-WE		Line ! Line ! Line !	ear 20 5 of Nh 5 of Nh 5 of Nh 5 of Nh	H-104 H-104 H-106 H-112	40 41 55 20					
201111111111111111111111111111111111111	ment percentage from Form DP-80,	expressed to six decin	nal places	2	0	0	1	. 0	0	0	0	0	0
3 Apportionment limitation	ns (Line 1 multiplied by Line 2)	II		3					1	0	0	0	0
4 Statutory limitations (See	instructions above)			4			1	0 0	0	0	0	0	0
5 New Hampshire NOL ava	ilable for carryforward (the lesser am	ount of Line 3 or Line	4)	5					1	0	0	0	0



2017



NET OPERATING LOSS (NOL) DEDUCTION

Business Organization Name			_															
BARTLETT REVOCABLE TRUST																		
Taxpayer Identification #	v	MME	DDY	ΥΥΥ							MM	DD)	ΥΥY	′		_		
2 6 8 1 1: 1 1 1 1 1 or of	or the CALENDAR year 2017 her taxable period beginning:	0	1	0	1	2	0	1	7	and ending:	1	2	3	1	2	0	1	7

Eı	р	ng d erio	ate d in occ	of ta wh	axat ich	ole		New l availabl	e for c	nn B shire NOI arryforw -131-A		Amoun which ha period	t of NO as been s prior	used in	taxable	Ame	ount s a de	olum of NO educti able p	L to l	e used this d	d	carı	Colu mount yforwa taxable	rd to fu	ıture	
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Line 11 - Total Columns B, C, D, & E (Sum Lines 1 - 10 in each respective column).

The amount of NOL carryforward deducted this taxable period is Column D, Lines 11.

This is the amount to be reported on the applicable Business Profits Tax return.

NOTE: Column B less Column C should equal the sum of Column D plus Column E. This amount cannot reduce New Hampshire Adjusted Gross Business Profits below zero.

