New Hampshire BET and BPT Corporate Test Case 2 - 2017

This test case is of a corporate (tax classification of "S" Corp) Business Enterprise Tax and Business Profits Tax Return for a business organization doing business within and without NH. The amounts reported are carried over from the Federal Form 1120S (not included in test scenario). The tax due is \$12,269 prior to application of payments in the amount of \$12,000 resulting in a balance due of \$269.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET-80, NH-1120, ADDLINFO, DP-80, and

DP-120

Taxpayer:

LMN INC

123 PLEASANT ST

LACONIA, NH 03246

SSN: TAXPAYER: 00-4111116

Filing Status/Entity Type: CORPORTATION

Other: Balance due \$269 after application of payments – electronic funds withdrawal available via ACH Debit.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration

2017 BT-SUMMARY



incomplete and may be subject to penalties. Do you file a Form 990/990T? Yes Page 15 and 27 and 2		BUSINE	SS TAX RE	TURN SUM	MARY			
Check box if there has been a name change since last filing. List former name. Proprietorship Last Name Mi Social Security Number First Name Mi Social Security Number If issued a DIN, DO NOT enter SSN or FEIN First Name Mi Social Security Number Mi Social Security Number Carporate, Partnership, Estate, Trust, Non-Profit or LLC Name LMN INC Taxpayer identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 6 2 1 1 3 4 8 Number & Street Address 123 PLEASANT ST Address (continued) City/Town State Zip Code + 4 (or Canadian Postal Code) NH 0 3 2 4 6 STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalities. Are you required to file a BFT Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BFT Return (Gross Business Income over \$50,000)? X Yes Do you file a Form 990/990T? Do you file a Form 990/990T? Do you file a Form 990/990T? Poyou file a Form 98023, Federal Form 8883 and/or have checked box 12b on Schedule 8 of Federal Form 10657	STEP 1 - PRINT OR TYPE		MMDDYYYY			MMDDYYYY		
Froprietorship Last Name Main Social Security Number If issued a DIN, DO NOT enter SSN or FEIN	For the CALENDAR year 2017 or other ta	xable period beginning:	0 1 0	1 2 0 1	7 and ending:	1 2 3 1 2 0 1	7	
First Name MI Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN First Name MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name LMN INC Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 6 2 1 1 3 4 8 Number & Street Address 123 PLEASANT ST Address (continued) City / Town LACONIA STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BET Return (Gross Business Income over \$50,000)? Are you required to file a BET Return (Gross Business Income over \$50,000)? Are you required to file a BET Return (Gross Business Income over \$50,000)? Are you required to file a BET Return (Gross Business Income over \$50,000)? Are you required to file a BET Return (Gross Business Income over \$50,000)? Yes X Do you file a Form 990/990T1 Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule 8 of Federal Form 10657	Check box if there has been a name	change since last filing	. List former na	me.				
Spouse's Last Name (if property jointly owned) First Name MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name LMN INC Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 6 2 1 1 3 4 8 Number & Street Address 123 PLEASANT ST Address (continued) City / Town LACONIA STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Press of the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Press of the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Are you required to file a BET Return (Gross Business Receipts over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes X Op you file a Form 900/99077 Do you file a Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065?	Proprietorship Last Name)		
First Name MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name LMN INC Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 6 2 1 1 3 4 8 Number & Street Address 123 PLEASANT ST Address (continued) City/Town LACONIA STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes Ves Ves AMENDED RETURN AMENDED RETURN	First Name	MI	S	ocial Security Nu	mber	lf issued a	DIN,	
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name LMN INC Taxpayer Identification Number	Spouse's Last Name (If property jointly own	ned)					-	
LMN INC Taxpayer Identification Number	First Name	МІ	S	ocial Security Nu	mber]		
Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 1 6 2 1 1 3 4 8 Number & Street Address 123 PLEASANT ST Address (continued) City / Town LACONIA State	Corporate, Partnership, Estate, Trust, Non-F	Profit or LLC Name						
Number & Street Address 123 PLEASANT ST Address (continued) City / Town City / Town City / Town State Zip Code + 4 (or Canadian Postal Code) NH O 3 2 4 6 Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes Op you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065?	LMN INC							
Address (continued) City / Town LACONIA State Zip Code + 4 (or Canadian Postal Code) NH 0 3 2 4 6 Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Do you file a Form 990/990T? Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? AMENDED RETURN OR THAN DETURN	0 0 4 1 1 1 1 1 6			ierai)				
City/Town LACONIA State Zip Code + 4 (or Canadian Postal Code) NH 0 3 2 4 6 STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties. Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes X 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN	123 PLEASANT ST							
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over \$208,000, or Enterprise Value Tax Base over \$104,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Do you file a Form 990/990T? Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? X Yes Do you file a Federal Form 1065?	LACONIA			NH	0 3 2 4	6		
Are you required to file a BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Do you file a Form 990/990T? Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? X Yes AMENDED RETURN OR 1 SIGNAL RETURN	• •	f					X Yes	No
Do you file a Form 990/990T? Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? X 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN OR			Are you require	d to file a BPT Re	turn (Gross Busin	ess Income over \$50,000)?	× Yes	No
12b on Schedule B of Federal Form 1065? X 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN OR	incomplete and may be subject to pena	llties.	Do you file a For	rm 990/990T?			Yes	× No
OR THE STATE OF TH			•			33 and/or have checked box	Yes	× No
	OR				RSHIP		N	
Check here if the IRS has made any agreed or partially agreed to adjustment(s) for any federal income tax return, which adjustment(s) has not been previously reported to New Hampshire. Do not use this form to report an IRS adjustment.	any federal income tax return, which	adjustment(s) has not b	een previously	,, 101	ears Covered by II	RS (MMYYYYMMYYYY)		





× Payment Required

Refund Request

Credit Next Year's Tax Liability

No Payment Required





2017 BT-SUMMARY



BUSINESS TAX RETURN SUMMARY - continued

STEP 3 - Complete the BET and / or BPT return(s) and then complete the BT-Summary and attach return(s)

STEP 4 - Calculate Your Balance Due or Overpay	ymen	t								Rou	nd to th	e neares	t who	le do	llar	
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)			T		1	1	3	5	0							
(b) Business Profits Tax Net of Statutory Credits 1(b)			Ī				9	1	9							
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))									1(c)				1	2	2	6 9
2 PAYMENTS																
(a) Tax paid with application for extension	2(a)															
(b) Total of taxable period's estimated tax payments	2(b)				1	2	0	0	0							
(c) Credit carryover from prior tax period	2(c)		1													
(d) Tax paid with original return (Amended returns only)	2(d)		I	I												
(e) Total of Lines 2(a) through 2(d)									2(e)				1	2	0	0 0
3 TAX DUE: (Line 1(c) minus Line 2(e))									3						2	6 9
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)															
(d) Underpayment of Estimated Tax (See instructions)	4(d)															
(e) Total of Lines 4(a) through 4(d)	-								4(e)							
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))									5(a)						2	6 9
(b) Return Payment Made Electronically	5(b)								-14					.,,		
(c) BALANCE DUE: Line 5(a) minus 5(b). Make your payment make check payable to: STATE OF NEW HAMPSHIRE	t on-line			e.nh.g					5(c)						2	6 9
6 OVERPAYMENT: If balance due is less than zero, enter on L	ine 6	6							0							
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability			-							7(8	a)					
(b) Refund							DO	N C	OT PA	Y 7(b	o)	T				

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







New HampshireDepartment of Revenue Administration

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.

AXPAYER'S SIGNATURE & INFORMATION	
Signature (in ink)	MMDDYYYY
	0 4 0 5 2 0 1 8
Signature (in ink)	MMDDYYYY
Print Signatory Name & Title	
THE PRESIDENT	
Email Address	
Phone Number	
6 0 3 5 2 4 1 2 3 4	filing as a surviving spouse
PAID PREPARER'S SIGNATURE & INFORMATION	
Signature of Preparer	MMDDYYYY
	0 4 0 5 2 0 1 8
Printed Name of Preparer	
TAX PREP	
Email Address	
TP@GMAIL.COM	
Phone Number Preparer Identification Number	
6 0 3 5 2 4 4 3 2 1 P 1 1 1 1 1 2 2 2 2	
Preparer's Address	
321 PLEASANT ST	
Address (continued)	
City / Town	State Zip Code + 4 (or Canadian Postal Code)
LACONIA	NH 0 3 2 4 6
MAIL TO: NH DRA	Make Check Payable to:
PO BOX 637	

CONCORD NH 03302-0637

STATE OF NEW HAMPSHIRE







New HampshireDepartment of
Revenue Administration

2017 **BET**



BUSINESS ENTERPRISE TAX RETURN

	ΥY			MMD	DYY	ΥY					
LENDAR year 2017 Die period beginning:	1 2 0 1 7	and	ending	1	2	3	1	2 ()	1	7
ness receipts were greater s greater than \$104,000 .	Check her	e if requ	ired to	o file i	For	m E	BET-	-80			
			Roun	d to th	e ne	eare	st w	hole	dol	lar	
n				1	0	3	4	6	0	0	0
		1					5	0	0	0	0
		2			1	5	0	0	3	0	0
		3					2	6	1	0	0
	4				1	5	7	6	4	0	0
olied by .0072) before credits		5					1	1	3	5	0
gainst BET		6									
ort on BT-SUMMARY Line 1(a)	TAX DUE 7						1	1	3	5	0
BET CREDIT WORKSHI	ET						Ī				
0-WE, Line 10 all other forms.			3					1 2	2 2	6	9
ther credits applied from Form the result on the BPT return, r credits are applied, include other forms.		1 1 3 3	5 0								
A Apply Credits Here	B Sum of Cred	it to BPT			E	xce	C ss Cr	edit	s		
1 1 3 5 0		1 1 3 :	5 0								
	×										
	ness receipts were greater segreater than \$104,000. In the period beginning: Diled by .0072) before credits gainst BET Ort on BT-SUMMARY Line 1(a) BET CREDIT WORKSHIP O-WE, Line 10 all other forms. ther credits applied from Form the result on the BPT return, or credits are applied, include other forms. A Apply Credits Here	ness receipts were greater greater greater than \$104,000. Check here greater than \$104,000. Check here greater than \$104,000. Check here greater than \$104,000. A polied by .0072) before credits greater to n BT-SUMMARY Line 1(a) TAX DUE 7 BET CREDIT WORKSHEET O-WE, Line 10 all other forms. The recedits applied from Form to the result on the BPT return, or credits are applied, include other forms. A pply Credits Here Sum of Credits Here	ALENDAR year 2017 Tole period beginning: O 1 0 1 2 0 1 7 and The period beginning: O 1 0 1 2 0 1 7 and Check here if requires greater than \$104,000. Check here if requires greater than \$104,000. The period beginning: Check here if requires greater than \$104,000. The period beginning: Check here if requires greater than \$104,000. The period beginning: Check here if requires greater than \$104,000. The period beginning: Th	Apply Credits Here O 1 0 1 2 0 1 7 and endings and endings and endings and endings and endings Check here if required to the series of the required to the series of	Apply Credits Here O 1 0 1 2 0 1 7 and ending: 1 Check here if required to file in the result on the BPT return, or credits applied from Form the result on the BPT return, or credits are applied, include other forms. A Apply Credits Here O 1 0 1 2 0 1 7 and ending: 1 Check here if required to file in the ending: 1 Check here if required to file in the sequence of the required to file in the sequence of the required to file in the sequence of the red in the sequence of the result on the BPT return, or credits are applied, include other forms. A Apply Credits Here	Apply Credits Here Table period beginning: 0 1 0 1 2 0 1 7 and ending: 1 2 1 1 2 0 1 7 and ending: 1 2 1 2 0 1 7 and ending: 1 2 1 2 0 1 7 and ending: 1 2 1 3 1 0 1 0 1 2 0 1 7 and ending: 1 2 1 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0	Apply Credits Here Table period beginning: 0 1 0 1 2 0 1 7 and ending: 1 2 3 The period beginning: 1	Apply Credits Here O 1 0 1 2 0 1 7 and ending: 1 2 3 1 Check here if required to file Form BET- and ending: 1 2 3 1 Check here if required to file Form BET- and ending: 1 2 3 1 Check here if required to file Form BET- and ending: 1 0 3 4 Check here if required to file Form BET- BET- Round to the nearest w Round to the nearest w 1 0 3 4 1 5 0 3 2 1 5 7 1 5 7 TAX DUE 7 BET CREDIT WORKSHEET O-WE, Line 10 all other forms. ther credits applied from Form ethe result on the BPT return, or credits are applied, include other forms. Apply Credits Here Sum of Credit to BPT Excess Credits Credits BPT Cexcess Credits Credits BPT Cexcess Credits BPT Cexcess Credits BPT Cexcess Credits BPT	Check here if required to file Form BET-80	Check here if required to file Form BET-80	Check here if required to file Form BET-80 Check here if requi



2017 BET-80



BUSINESS ENTERPRISE TAX APPORTIONMENT

Business Organization Name										
LMN INC										
Taxpayer Identification #		MMDDYYYY		MMDD'	YYYY	,				
0 0 4 1 1 1 1 1 6	For the CALENDAR year 2017 or other taxable period beginning:	0 1 0 1 2 0 1	7 and ending:	1 2	3	1	2	0	1	7

SECTION I - APPORTIONMENT FACTORS

See General Instructions

Compensation and Wages Factor	Ro	ound to the nearest whole dollar
1 New Hampshire Compensation and Wages Paid or Accrued	1	1500300
2 Everywhere Compensation and Wages Paid or Accrued	2	2500100
COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21 below. Express to six decimal places	3	00.600096
Interest Factor		
4 Average of New Hampshire Property	4	8 14 5 0 0
5 Average of Everywhere Property	5	15 16 0 0 0
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26 below. Express to six decimal places	6	00.537269
Dividend Factor		
7 New Hampshire Sales	7	6480000
8 Everywhere Sales	8	10346000
9 Sales Factor (Line 7 divided by Line 8). Express to six decimal places	9	00.626329
10 Subtotal (Sum of Lines 3, 6 and 9)	10	01.763694
11 DIVIDEND FACTOR Enter Line 10 divided by the number of factors in the subtotal. Enter this amount on Line 15 below. Express to six decimal places	11	00.587898



2017 BET-80



BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

В	usiness Organization Name																						
L	MN INC																						
		the CALENDAR year taxable period beg			· [MDE	-		2	0	1	7		and en	ding:		ADD'	3	1	2	0	1	7
	SECTION II -	BUSINESS ENT See G							AF	PO	RT	101	ıMı	ENT									
) iv	vidend Apportionment													F	Round	d to	the i	near	est v	vho	ole do	ollar	
2	Dividends Paid	12							8	5	0	4	9										
3	LESS: Dividend Deduction	13																					
4	Subtotal (Line 12 minus Line 13)												14						8	5	0	4	9
5	Dividend Apportionment Factor (From Line 11 above	:)	15		0	0		5	8	7	8	9	8										
6	Taxable Dividends (Line 14 multiplied by Line 15) (If negative, use minus sign)	16		Ĺ					5	0	0	0	0									×	
7	TOTAL TAXABLE DIVIDENDS (From Line 16) IF NEGAT ZERO. Enter this amount on Form BET, Line 1	TIVE, ENTER											17						5	C	0	0	0
Co	mpensation and Wages Apportionment																						
8	Everywhere Compensation and Wages Paid or Accrud	ed 18		Ī			2	5	0	0	1	0	0										
9	LESS: Retained Compensation	19		Ī																			
.0	Subtotal (Line 18 minus Line 19)												20				2	5	0	C) 1	0	0
21	Compensation Apportionment Factor (From Line 3 a	bove)	21		0	0		6	0	0	0	9	6										
22	Taxable Compensation (Line 20 multiplied by Line 21)											22				1	5	0	C	3	0	0
23	LESS: Dividend Offset	23	Ē	I																			
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line	e 23) Enter this am	ount	t on	Form	BET	Γ, Lir	ne 2					24					5	0	() 3	0	0
n	terest Apportionment													-									
25	Interest Paid or Accrued	25							4	8	5	7	9										
26	Interest Apportionment Factor (From Line 6 above)		26		0	0	:4	5	3	7	2	6	9										
27	Taxable Interest (Line 25 multiplied by Line 26)	27		Ī					2	6	1	0	0										
28	LESS: Dividend Offset	28																					
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) E	nter this amount or	For	rm E	BET, Li	ine 3	3						29	9					2	. (5 ·	1 (0 0





2017 NH-1120



	Revenue Administration NH-1120	Ö	01120	01711	862				Ш		
Desail	BUSINESS PROFITS TAX RETURN	1									
	ness Organization Name				-						1
	N INC				MMDDY	/٧٧٧					ŀ
	Payer Identification # For the CALENDAR year 2017 0 4 1 1 1 1 6 or other taxable period beginning: 0 1 0 1 2 0	17	and e	ending:			1 :	2 0) 1	1 7	1
U	0 4 1 1 1 1 1 6 or other taxable period beginning: 0 1 0 1 2 0				-1-		_	4			_
	USE FORM DP-87 TO REPORT IRS ADJUST	IMENTS						_			
1	FEDERAL TAXABLE INCOME/(LOSS)		Ro	und to tl	he near	est d	ollar				
	Enter Amount Reported on: If 1120, Federal Form 1120, Line 28 If 1120S, DP-120. Line 2 (attach DP-120 to tax return)					2	2	5	2	0	0
2	INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC	PURSUA	NT TO	RSA 7	7-A:1	, XX					
	Add amount of IRC \$179 expense taken on Federal Form 4562 in excess of the amount permitted pursuant to RSA 77-A:3-b, including carryover amounts deducted in this taxable period 2(a)						2	5	0	0	0
2(b)	Add the amount of bonus depreciation taken on the federal return for assets placed in service this period 2(b)										
2(c)	Add the amount of Domestic Production Activities deduction taken on the federal return this taxable period (does not apply to 1120S)										
	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 regular depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods							5	0	0	0
	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)					L					
2(g)	Increase or Decrease for the net gain or loss on the sale of assets used in the business which have a different State basis from the tax basis reported on the federal return 2(g)		Щ	Ш	Ш						
2(h)	Net 2(a) through 2(g) 2(h)					L	2	0	0	0	0
3	Subtotal Line 1 adjusted by Line 2(h) 3					2	4	5	2	0	0
4	Separate entity items of income or expense (attach schedule) 4										
5	Gross Business Profits (combine Line 3 and Line 4) 5					2	4	5	2	0	0
6 <i>F</i>	ADDITIONS AND DEDUCTIONS (RSA 77-A:4)										
6(a)	Deduct interest on direct US Obligations (RSA 77-A:4, II)	6(a)									
6(b)	Add income taxes or franchise taxes measured by income (attach schedule of taxes by State) (RSA 77-A:4, VII)	6(b)						5	2	0	0
6(c)	Add federal non-recognized IRC §337 Gain (RSA 77-A:4, VIII) 6(c)			Ш							
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 foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI)	6(f)									

6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII)



New Hampshire Department of Revenue Administration

2017 NH-1120



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

Busii	ness Organization Name																			
LMI	N INC																			Ţ
Гахр	ayer Identification #	For the CALENDAR	2017	M	MDD	YYYY									YYYY					-
0	0 4 1 1 1 1 1 6	or other taxable period	•	0) 1	0	1	2 () 1	7	and e	nding	g: 1	2	3	1	2	0	1 7	
۱H	-1120 continued																			
5(h)	Deduct New Hampshire Net Operating	Loss Deduction (NOLD) (at	tach Form D	P-13	2) (RS	A 77-	-A:4	, XIII)			ı	Roun	d to t	he r	neares	st do	llar			
	NOLD available	6(h) - A																		
	Less NOLD used this tax period						6	i(h)												
	NOLD to be carried forward	6(h) - B																		
5(i) i	Adjustments to gross business profits re the sale or exchange of an interest in th	equired due to the increase le business organization (RS	in the basis o A 77-A:4, XIV	of ass /)	sets re	esulti	ng f	rom												
	Add the amount of the increase in t to the sale or exchange of interest i			A																
	If not making an election, deduct the sale or exchange(s). If making an electransactions, please attach a schedutransaction.	ection, enter zero. If reportir	ng multiple	В									edule							
	the amount of depreciation/amortization increase in the basis of assets not reco		ibutable 6(i) - 0																	
Upor in the	n the sale of assets, adjust the net gain o e basis of assets that has not been reco	or loss attributable to an inc ognized for NH purposes	rease 6(i) - [Ţ											
	Net Lines 6(i) - A through 6(i) - D									6(i)										
5(j) <i>F</i>	Add Qualified Investment Company (QI	C) holders proportional shar	e of QIC pro	fits (RSA 7	7-A:4	4, X\	/)	6	(j)										
5(k) [Deduct assistance payments under 12 L	JSC §1823 (RSA 77-A:4, XVI))						6	(k)										
5(I) N	Net Lines 6(a) through 6(k)							6(1)									5	2	0	0
7	Adjusted Gross Business Profits (Sum o	of Lines 5 and 6(I))						7						I	2	5	0	4	0	0
	New Hampshire Apportionment (If app percentage from Form DP-80, Line 5)	olicable, complete Form DP-	80 BPT Appo	ortion	nmen	t Sch Ex	edu	le. Er pt un	nter der F	P.L. 86	272	8	0	0	. 5	9	7	5	0	6
9 1	New Hampshire Taxable Business Profit	s (Line 7 multiplied by Line	8. If negative	e, en	ter ze	ro)				9					1	4	9	6	1	6
10	Compute tax (Line 9 multiplied by 8.2	2%)							1	10						1	2	2	6	9



2017 NH-1120



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

	ΥΥ						MN	ИDD	YYYY	′				
	0 1	2	0	1	7	and ending:	1	2	3	1	2	0	1	7
						-1/ 2 2 · · ·								
						Round	to t	the r	neare	st do	llar			
		11(a)							1	1	3	5	Ŀ
								Т						
					11(k	0)			-	1		-		
e 11(a) or 11	(b),	12										9	1	1
-	0 1		11(a	11(a) or 11(b),	11(a) or 11(b),	11(a) 11(a) 11(b),	Round 11(a) 11(b)	Round to 1 11(a) 11(b) ne 11(a) or 11(b),	Round to the r	Round to the neares 11(a) or 11(b),	Round to the nearest do 11(a) or 11(b),	Round to the nearest dollar 11(a) 11(b) 11(a) or 11(b),	Round to the nearest dollar 11(a) Round to the nearest dollar 11(b) 11(b) 9	Round to the nearest dollar 11(a) Round to the nearest dollar 11(b) 9 1



2017 ADDLINFO



This form should be completed if filing a NH-1120-WE or if New Hampshire apportionment is less than 100%

BUSINESS PROFITS TAX RETU	URN	ADD	ITIC)N	AL II	NFOR	MATION		
Business Organization Name									
LMN INC									
Taxpayer Identification #		MDDY	YYY					MMD	DYYYY
0 0 4 1 1 1 1 6 For the CALENDAR year 20 ° or other taxable period beginning		0 1	0	1 2	0	1 7	and ending	j: 1	2 3 1 2 0 1 7
YOU ARE REQUIRED TO FILE A BUSINESS PRO IS GREATER	OFITS THA	S TAX N \$5	X RE	:TL 00.	IRN	IF GR	OSS BUS	INES	S INCOME
If the business organization is a partnership the due date of the return is FIFTEENTH DAY OF THE THIRD MONTH FOLLOWING THE END OF THE TAXAPERIOD. If the business organization is not a partnership the due date of the return the FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE TAXAPERIOD.	ABLE urn is	Princi	pal Bu	isine	ss Acti	vity in N	lew Hampshir	e	
Business locations in New Hampshire - location of factories, sales offices,	, wareh	houses	, etc.						
Check box and attach a list if more space is required									
123 MAIN ST MANCHESTER									
THE COLUMN STANCONIA							2 0	0 0	Year first NH return filed
555 SOUTH ST LACONIA							2 0	0 0	rearmscrarrecummea
							1	ИH	State of Incorporation
City, State and Country where records are located		_	_				1		
City / Town	St	ate		Cour					
LACONIA	N	Н	1	USA					
Business locations outside of New Hampshire							Answer Ye	s or No	
Check box and attach a list if more space is required					stered ness ir		Files ret		Apportion sales, payroll and/or property in state
City / Town	St	tate			ere loc		where loc		where located?
BOSTON	M	1A							
Type of Business					Yes		Yes		Yes
MANUFACTURING									
City / Town	St	tate							
						-			
Type of Business	-								
City / Town	St	tate							
Type of Business									





2017 ADDLINFO



BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION - continued

Business Organization Name											
.MN INC											
axpayer Identification #	MMDDYY'	ΥY					MME	DYYYY			
0 0 4 1 1 1 1 6 For the CALENDAR year 20 or other taxable period beginn	0 1 (1 2	2 0	1	7	and ending	g: 1	2 3	1 2 (0 1	7
	M	MDDYY	ΥY				MMI	DDYYYY			
s the business organization filing its tax return on an IRS approved 52/53 week tax year? If yes, proved the period	vide the date begins					and end:					L
s this business organization affiliated with any other business organization tha	files business ta	x return	s with	this	Depa	artment?	Yes	X No)		
Identify affiliated business organization by name and FEIN						F	EIN				
Does the business organization file as part of a unitary group in any other jurisc	liction?						Yes	X No)		
is the business organization registered with the NH Secretary of State?	If YES, provide Business ID	1	1 3	4	7	1	ES, prov istered	vide YEAF	2	0 0	2
State In which state is the business organization domiciled?:											
in which state is the business organization domiched:.											
Did the business organization have a change in income due to a final adjustme Revenue Service, or another state's taxing authority since its most recent filing	nt determined b of a NH BPT retu	y a cour rn (prior	t, the to th	Interi is reti	nal urn)?		Yes	× No			
If yes, provide full details. Use additional sheet(s) if necessary.											



New Hampshire

Department of Revenue Administration 2017 DP-80



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name	:																		
LMN INC																			
Taxpayer Identification #				MMDDYYYY							MMDDYYYY								
0 0 4 1 1 1 1	1 6	For the CALENDAR year 2017 or other taxable period beginning:		0 1	0 1	2 0	1 7	and ending	: 1 2	2 3	1	2	0	1 7					
		1(a) Everywhere (Denominator)			1(b) New Hampshire (Numerator)			1(c) Sales/Receipts Factor											
1 SALES/RECEIPTS FA	ACTOR		1	0346	0346000 6480000														
1(c) Divide 1(b) by 1(a) and	multiply by 2				(E)	press as	a deci	mal to 6 places)	0 1	. 2	. 5	2	6	5 8					
			Everyv	2(a) Everywhere (Denominator)			2(b) New Hampshire (Numerator)			2(c) Payroll Factor									
2 PAYROLL FACTOR	2 PAYROLL FACTOR			2500	100			1500300											
2(c) Divide 2(b) by 2(a)					(Ex	opress as	s a deci	mal to 6 places)	0 0	. 6	0	0	0	9 6					
		3(a) Everywhere (Denominator)						3(b) New Hampshire (Numerator)											
3 PROPERTY FACTOR Begi		ing of Period	End of Period					Beginning of	Period		End of Period								
Invent	ory	154000	149000			Inve	entory		96000)			8	39000					
Buildi	ngs	989000	995000		Buildings		5	48000			5 18000								
Furniture & Fixtu	ıres	172000	18 1000		Furniture & Fixtures			86000			92000								
Lessahald Imprayance	nts			Lea	sehold	mprove	ments												

	(Denomin	ator)		(Numer	ator)	
3 PROPERTY FACTOR	Beginning of Period	End of Period		Beginning of Period	End of Period	
Inventory	154000	149000	Inventory	96000	89000	
Buildings	989000	995000	Buildings	548000	5 18000	
Furniture & Fixtures	172000	18 1000	Furniture & Fixtures	86000	92000	
Leasehold Improvements			Leasehold Improvements			
Land	196000	196000	Land	100000	100000	
Other Tangible Assets			Other Tangible Assets			
Subtotal	15 1 1000	152 1000	Subtotal	830000	799000	
Average of Subtotals		15 16000	Average of Subtotals	8 14500		
Rented Property (annual rate x 8)		Rented Property (annual rate x			
Total EVERYWHERE Property		15 16000	Total NEW HAMPSHIRE Propert	8 14500		
3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)				00,537269		

4	TOTAL OF LINES 1(c), 2(c) and 3(c)	02.39002	3
5	NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places. If there are only one or two factors with an "Everywhere" denominator, see instructions.	00.59750	6



2017 DP-120



COMPUTATION OF S CORPORATION GROSS BUSINESS PROFITS

	1	MMDD,	YYYY	_		_		-	
0 1 7	and ending:	1 2	3	1	2 (ו	1 7	'	
calendar <u>y</u>	year to report	over oi actual	n or b distr	efo ibut	re M	lay to	1st		
		S-CORP Round to the nearest whole dollar							
1(a)			2	4	0	2	0	0	
1(b)				3	5	0	0	0	
1(c)									
1(d)									
1(e)									
1(f)									
1(g)									
1(h)			I						
1 (i)				L					
1 (j)		П							
1(k)									
1(I)				5	0	0	0	0	
1(m)									
1(n)		Ц							
1(0)									
1(p)									
1(q)									
			2	2	5	2	0	0	
	1(a) 1(b) 1(c) 1(d) 1(e) 1(f) 1(j) 1(k) 1(l) 1(m) 1(n) 1(o) 1(p)	DP-9 under separate cocalendar year to report reholders / members. Round to 1(a) 1(b) 1(c) 1(d) 1(g) 1(h) 1(h) 1(h) 1(h) 1(h) 1(h) 1(h) 1(h	DP-9 under separate cover of calendar year to report actual reholders / members. S-COI Round to the net of th	DP-9 under separate cover on or becalendar year to report actual districted in the calculation of the calendar year to report actual districted in the calculation of the calendar year to report actual districted in the calculation of the cal	DP-9 under separate cover on or beforcalendar year to report actual distributive reholders / members. S-CORP Round to the nearest where the provided in the p	DP-9 under separate cover on or before Macalendar year to report actual distributions reholders / members. S-CORP Round to the nearest whole of a separate cover on or before Macalendar year to report actual distributions reholders / members. S-CORP Round to the nearest whole of a separate cover on or before Macalendar year to report actual distributions reholders / members. 1(a)	DP-9 under separate cover on or before May calendar year to report actual distributions to reholders / members. S-CORP Round to the nearest whole doll	DP-9 under separate cover on or before May 1st calendar year to report actual distributions to reholders / members. S-CORP Round to the nearest whole dollar 1(a) 1(b) 1(c) 1(d) 1(e) 1(f) 1(g) 1(h) 1(i) 1(j) 1(k) 1(i) 1(k) 1(i) 1(j) 1(k) 1(m) 1(n) 1(q) 1(q)	