New Hampshire BET and BPT Partnership Test Case 1 - 2018

This test case is of a partnership 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 1065 (not included in test scenario). The tax due is \$810 prior to application of payments in the amount of \$900 resulting in an over payment of \$90.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, and NH-1065

Taxpayer:

ABC PARTNERSHIP

123 MAIN ST

CONCORD, NH 03301

SSN: TAXPAYER: 00-4111114

Filing Status/Entity Type: PARTNERSHIP

Other: Overpayment of \$90 is to be used as a credit to next year's tax liability.

DO NOT STAPLE



New Hampshire Department of

Revenue Administration

2018 BT-SUMMARY



First Name MI Social Security Number First Name MI Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Spouse's Last Name (If property jointly owned) First Name MI Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN Social Security Number Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN ABLE TABLE TO THE ST SSN or FEIN ABLE TABLE TO THE ST SSN or FEIN Address (continued) 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 SSO,000)? Are you required to file a BET Return (Gross Business Receipts over SSO,000)? Are you required to file a BET Return (Gross Business Receipts over SSO,000)? Do you file a Foren 990,09017? Do you file a Foren 9883 and/or have checked box 12b on Schedule B of Federal Form 10657 Are you required to file a BET Return (Gross Business Receipts over SSO,000)? Are you required to file a BET Return (Gross Business Receipts over SSO,000)? Are you required to file a BET Return (Gross Business Income over SSO,000)? Are you required to file a BET Return (ROZIL	NESS IA	X RETURI	A 20IVII	WIARY			
Check box if there has been a name change since last filling. List former name. Proprietorship Last Name All Social Security Number If Issued a DIN, DO NOT enter SSN or FEIN First Name All Social Security Number ABC PARTINERSHIP Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete into Brist Shaw Part Street Address ONCOCOD STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete into Brist Shaw Part Shaw Pa									
Proprietorship Last Name Mil Social Security Number	CALENDAR year 2018 or other taxable	period beginning	g: 0	1 0 1 2	0 1 8	and ending:	1 2 3 1 2 0	1 8	
First Name MI Social Security Number If issued a DIN, DO NOT enter SSN or FEIN MI Social Security Number If issued a DIN, DO NOT enter SSN or FEIN MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name ABC PARTNERSHIP Frazapyer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) CIty /Town State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 CONCORD 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)? Yes Do you file a Form 900/199017 Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION AMENDED RETURN FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	neck box if there has been a name chan	ge since last fill	ng. List for	mer name.					
Spouse's Last Name (If property jointly owned) MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name ABC PARTNERSHIP Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) 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 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 Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 10657 Possible Description OR 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN FINAL RETURN Enter Years Covered by IRS (MMYYYYMMYYYYY)	torship Last Name								
Spouse's Last Name (if property jointly owned) MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name ABC PARTNERSHIP Faxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) City / Town State Zip Code + 4 (or Canadian Postal Code) CONCORD NH 0 3 3 0 1 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 Do you file a Form 990/99077 Do you file a Form 990/99077 Do you file a Federal Form 8883 and/or have checked box 12b on Schedule 8 of Federal Form 10657 Possible Form 960/99077 Tyes Check here if the iRS has made any agreed or partially agreed to adjustment(s) for Enterprise Value Fax Base Over \$104,000)? AMENDED RETURN FINAL RETURN Enter Years Covered by IRS (MMYYYYMMYYYYY)									
Spouse's Last Name (If property Jointly owned) Principal Business Activity Code (Federal) O O 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) State	me	MI		Social Sec	urity Num	ber			
enter SSN or FEIN First Name MI Social Security Number ABC PARTNERSHIP Taxpayer Identification Number Principal Business Activity Code (Federal) O							If issued	a DIN,	
First Name MI Social Security Number Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name ABC PARTNERSHIP Taxpayer Identification Number Principal Business Activity Code (Federal) 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) CIty / Town CONCORD 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 BPT Return (Gross Business Income over \$50,000)? Yes Op ou file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION 2 - COMBINED GROUP 5 - NON-PROFIT 4 - FIDUCLARY FINAL RETURN Enter Years Covered by IRS (MMYYYYMMYYYYY) Enter Years Covered by IRS (MMYYYYYMMYYYYYY)	's Last Name (If property jointly owned)								
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name ABC PARTNERSHIP Taxpayer Identification Number Principal Business Activity Code (Federal) 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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 OR 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYYY)							enter SSN	or FEIN	
ABC PARTNERSHIP Taxpayer Identification Number O 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-5UMMARY or your return will be considered incomplete and may be subject to penalties. Principal Business Activity Code (Federal) 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 BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION	me	MI		Social Sec	urity Num	ber			
ABC PARTNERSHIP Taxpayer Identification Number O 0 4 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 STEP 2 - Return Type and Federal Information If "yes" to the first two questions you must complete this BT-5UMMARY or your return will be considered incomplete and may be subject to penalties. Principal Business Activity Code (Federal) 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 BPT Return (Gross Business Income over \$50,000)? Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION									
Taxpayer Identification Number Principal Business Activity Code (Federal) 0 0 4 1 1 1 1 1 1 4 2 3 1 8 6 1 Number & Street Address 123 MAIN ST Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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 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 Do you file a Form 990/9907? Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	ate, Partnership, Estate, Trust, Non-Profit c	r LLC Name							
Number & Street Address 123 MAIN ST Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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 Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	ARTNERSHIP								
Number & Street Address 123 MAIN ST Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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)? 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? OR 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	er Identification Number P	rincipal Business	Activity Cod	de (Federal)					
Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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)? 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? OR 2 - CORPORATION 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	4 1 1 1 1 1 4	2 3 1 8 6	1						
Address (continued) City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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)? Yes 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? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	r & Street Address								
City / Town CONCORD State Zip Code + 4 (or Canadian Postal Code) NH 0 3 3 0 1 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)? Yes Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	AIN ST								
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 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)? 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? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	s (continued)								
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 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)? 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? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for									
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 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)? 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? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	own			State		Zip Code + 4 (or	Canadian Postal Code)		
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 BPT Return (Gross Business Income over \$50,000)? X Yes	ORD			NH		0 3 3 0	1		
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 BPT Return (Gross Business Income over \$50,000)? X Yes				J: /					
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? Pesson Schedule B of Federal Form 1065? AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	2 - Keturn Type and Federal In	rormation	•	•			·	× Yes	N
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? Per 2 - CORPORATION 2 - COMBINED GROUP The intervent of the IRS has made any agreed or partially agreed to adjustment(s) for the intervent of the IRS has made any agreed or partially agreed to adjustment(s) for the intervent of the								Y Yes	N
Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? OR 2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)		idered				II (G1055 BUSINE	ss income over \$50,000):		
2 - CORPORATION X 3 - PARTNERSHIP 1 - PROPRIETORSHIP AMENDED RETURN 2 - COMBINED GROUP 5 - NON-PROFIT 4 - FIDUCIARY FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)								Yes	XN
OR 2 - COMBINED GROUP 5 - NON-PROFIT 4 - FIDUCIARY FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)		ž					3 and/or have checked box	Yes	×N
OR 2 - COMBINED GROUP 5 - NON-PROFIT 4 - FIDUCIARY FINAL RETURN Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)	2 - CORPORATION	★ 3 - PARTNE	RSHIP	1 - PRO	PRIFTORSE	HIP I	AMENDED RETUR	N	
Check here if the IRS has made any agreed or partially agreed to adjustment(s) for Enter Years Covered by IRS (MMYYYYMMYYYY)									
Check here in the mornia made any agreed of partially agreed to adjustment(s) for	2 - COMBINED GROOP	3 - NON-FRO	JIII						
reported to New Hampshire. Do not use this form to report an IRS adjustment.	ny federal income tax return, which adjus	tment(s) has not	been previo	ously	Enter Year	rs Covered by IR	S (MMYYYYMMYYYY)		
Check Appropriate Box:	ck Appropriate Box:								-



2018 BT-SUMMARY



BUSINESS TAX RETURN SUMMARY - Continued

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

1 (a) Business Enterprise Tax Net of Statutory Credits 1(a) (b) Business Profits Tax Net of Statutory Credits 1(b) (c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a)) 1 (c) 8 1 2 PAYMENTS (a) Tax paid with application for extension 2(a) (b) Total of taxable period's estimated tax payments 2(b) 7 0 0 (c) Credit carryover from prior tax period 2(c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2(d) (e) Total of Lines 2(a) through 2(d) 3 2(e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d) (e) Total of Lines 4(a) through 4(d)	
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a)) 2 PAYMENTS (a) Tax paid with application for extension 2 (a) 1 0 0 (b) Total of taxable period's estimated tax payments 2 (b) 7 0 0 (c) Credit carryover from prior tax period 2 (c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2 (d) (e) Total of Lines 2(a) through 2(d) 2 (e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 3 - 9 4 ADDITIONS TO TAX (a) Interest (See instructions) 4 (a) (b) Failure to Pay (See instructions) 4 (c) (d) Underpayment of Estimated Tax (See instructions) 4 (d)	
2 PAYMENTS (a) Tax paid with application for extension 2(a) 1 0 0 (b) Total of taxable period's estimated tax payments 2(b) 7 0 0 (c) Credit carryover from prior tax period 2(c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2(d) (e) Total of Lines 2(a) through 2(d) 3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
(a) Tax paid with application for extension 2(a) 1 0 0 (b) Total of taxable period's estimated tax payments 2(b) 7 0 0 (c) Credit carryover from prior tax period 2(c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2(d) (e) Total of Lines 2(a) through 2(d) 3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	0
(b) Total of taxable period's estimated tax payments 2(b) 7 0 0 (c) Credit carryover from prior tax period 2(c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2(d) (e) Total of Lines 2(a) through 2(d) 2(e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 3 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
(c) Credit carryover from prior tax period 2(c) 1 0 0 (d) Tax paid with original return (Amended returns only) 2(d) (e) Total of Lines 2(a) through 2(d) 2(e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 3 - 9 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Faillure to Pay (See instructions) 4(b) (c) Faillure to File (See instructions) 4(c)	
(d) Tax paid with original return (Amended returns only) (e) Total of Lines 2(a) through 2(d) 2(e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
(e) Total of Lines 2(a) through 2(d) 2(e) 9 0 3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) 4(a) (b) Fallure to Pay (See instructions) 4(b) (c) Fallure to File (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
3 TAX DUE: (Line 1(c) minus Line 2(e)) 4 ADDITIONS TO TAX (a) Interest (See instructions) (b) Failure to Pay (See instructions) 4(a) (c) Failure to File (See instructions) 4(d) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
4 ADDITIONS TO TAX (a) Interest (See instructions) (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)	0
(a) Interest (See instructions) (b) Failure to Pay (See instructions) (c) Failure to File (See instructions) 4(c) (d) Underpayment of Estimated Tax (See instructions) 4(d)	0
(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)	
(c) Fallure to File (See instructions) (d) Underpayment of Estimated Tax (See instructions) 4(d)	
(d) Underpayment of Estimated Tax (See instructions) 4(d)	
(e) Total of Lines 4(a) through 4(d)	
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e)) 5 (a)	0
(b) Return Payment Made Electronically 5(b)	
(c) BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE PAY THIS AMOUNT 5(c)	0
6 OVERPAYMENT: If balance due is less than zero, enter on Line 6 6 9 0	
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability DO NOT PAY 7(a) 9	0
(b) Refund DO NOT PAY 7(b)	

STEP 5

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







2018



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. POA: By checking this box and signing below, you as		ted below.
	ationize as to discuss this retain with the preparer is	tea below.
TAXPAYER'S SIGNATURE & INFORMATION Signature (in ink)	MMDDYYYY	
	0 3 1 2 2 0 1 9	
Signature (in ink)	MMDDYYYY	
Signature (iii liik)	MINIOUTTT	
L		
Print Signatory Name & Title		
GENERAL PARTNER		
Email Address		
GP@YAHOO.COM		
Phone Number 6 0 3 2 2 5 5 5 5 5 Check this box if	you are filing as a surviving spouse	
PAID PREPARER'S SIGNATURE & INFORMATION		
Signature of Preparer	MMDDYYYY	
Printed Name of Preparer		
Email Address		
Disconsideration N	h.a.n	
Phone Number Preparer Identification N	umber	
Preparer's Address		
riepalei s Addiess		
Address (continued)		
Address (continued)		
City / Town	State Zip Code + 4 (or Canadian Postal Cod	e)
		in .
MAIL TO: NH DRA PO BOX 637	Make Check Payable to:	
CONCORD NH 03302-0637	STATE OF NEW HAMPSHII	RE



CONCORD NH 03302-0637



New HampshireDepartment of
Revenue Administration

2018 **BET**



BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name															
ABC PARTNERSHIP															
Taxpayer Identification #			1	MMDE	YYY	Ύ									
0 0 4 1 1 1 1 1 4 For the CA or other taxab	1 8	a	nd en	ding:	1 2	3	1	2	2 0	1	8				
You are required to file this return if the gross busi than \$208,000 or the enterprise value tax base is	k here	if re	quire	d to	file F	orm	n BE	ET-8	80						
	ine credit against BET							to the						-	
Total Gross Business Receipts for this business organizatio	n								1 (0	0	0	0	0 0	
1. Dividends Paid					1										
2. Compensation and Wages Paid or Accrued					2						7	4	0	0 0	
3. Interest Paid or Accrued					3							5	2	0 0	
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)				4							7	9	2	0 0	
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multip	rise Tax (BET) (Line 4 multiplied by .00675) before credits												5	3 5	
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 Li	ne 1(a)	TAX DUE	7									5	3 5	
	BET CREDIT V	VORKSHI	EET												
1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-112				1					1	2	2 5				
 Sum the amounts from Lines 3 through 8, Column B plus o 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 othe result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) all 	the result on the BPT r credits are applied, ir	return,			ġ	9 5	0								
Use carry forward amounts in the following order for this taxable period	A Apply Credits He	ere	Sum c		C Excess Credits										
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.		5 3 5		5											
4. Carry over BET from fifth prior taxable period		1 2 5			5										
5. Carry over BET from fourth prior taxable period		6 5			5										
6. Carry over BET from third prior taxable period		7 5				7	5								
7. Carry over BET from second prior taxable period		1 0 0				1 0	0								
8. Carry over BET from first prior taxable period		5 0				5	0								



2018 NH-1065



BUSINESS PROFITS TAX RETURN

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Business Organization Name											
ABC PARTNERSHIP											
Taxpayer Identification # MMDDYYYY				MM	DDY	YYYY					
0 0 4 1 1 1 1 1 4 For the CALENDAR year 2018 or other taxable period beginning: 0 1 0 1 2 0 1	8	and e	nding	1	2	3	1	2	0	1	8
1 GROSS BUSINESS PROFITS			Roun	d to	the r	neare	est w	vhole	e do	llar	
1(a) Enter the amount of ordinary business income (loss) reported on Federal Form 1065, Schedule K, Line 1	1(a	1)					5	0	0	0	0
1(b) Enter the amount of net rental real estate income (loss) reported on Federal Form 1065, Schedule K, Line 2	2 1(b	p)					1	0	0	0	0
1(c) Enter the amount of other net rental income (loss) reported on Federal Form 1065, Schedule K, Line 3(c)	1(c)									
1(d) Enter the amount of guaranteed payments reported on Federal Form 1065, Schedule K, Line 4	1(d	1)									
1(e) Enter the amount of interest income reported on Federal Form 1065, Schedule K, Line 5	1(e)							2	0	0
1(f) Enter the amount of dividend income reported on Federal Form 1065, Schedule K, Line 6(a)	1(f)								3	0	0
1(g) Enter the amount of royalty income reported on Federal Form 1065, Schedule K, Line 7	1(g)									
1(h) Enter the net short term capital gains, but not below zero, reported on Federal Form 1065, Schedule K Line 8	1(h)	I								
If net short term loss, enter loss here											
1(i) Enter the net long term capital gains, but not below zero, reported on Federal Form 1065, Schedule K, Line 9(a) (Net short term capital loss netted against net long term gains)	1(i))									
1(j) Enter the amount of net §1231 gain (loss) reported on Federal Form 1065, Schedule K, Line 10	1(j))									
1(k) Enter the amount of other income (loss) reported on Federal Form 1065, Schedule K, Line 11	1(k)									
1(I) Enter the amount of any other item of income (loss) not reported on Federal Form 1065, Schedule K, that should be included in gross business profits	1 (l)										
1(m) Enter the amount of Section 179 deduction reported on Federal Form 1065, Schedule K, Line 12	1(m	1)						5	0	0	0
1(n) Enter the amount of contributions reported on Federal Form 1065, Schedule K, Line 13(a), but only to the extent that the contributions are made for the benefit of the partnership to enhance the goodwill of the partnership, and not for the benefit of a partner	1(n)										
1(o) Enter the amount of investment interest expense reported on Federal Form 1065, Schedule K, Line 13(b)	1(o)	T								
1(p) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1065, Schedule K, Line 13(c)	1(p)									
1(q) Enter the amount of other deductions reported on Federal Form 1065, Schedule K, Line 13(d)	1(q)									
1(r) Enter the amount of foreign taxes paid or accrued as reported on Federal Form 1065, Schedule K, Lines 16(I	l) 1(r)										
1(s) Combine Lines 1(a) through 1(l) and from the result subtract Lines 1(m) through 1(r)	1(s)						5	5	5	0	0



New Hampshire

Department of Revenue Administration





BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Business Organization Name																
ABC PARTNERSHIP																
Taxpayer Identification #	MMDE	YYYY		.,					Μ	MDI	OYYY	Υ				
0 0 4 1 1 1 1 4 For the CALENDAR year 2018 or other taxable period beginning:	0 1	0	1 2	2 (0 1	8	and	d endi	ng:	1 2	2 3	1	2	0	1	8
1065 continued																
INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IR	C PURSU	ANT TO	RS.	A 7	7-A:1	ı, XX		Rou	nd to	the	near	est wl	nole	dol	ar	
2(a) Add amount of IRC §179 expense taken on federal return in excess of the am pursuant to RSA 77-A:3-b, including carryover amounts deducted in this tax					2(a)	П										
2(b) Add the amount of bonus depreciation taken on the federal return for assets period	s placed	in servi	ce th		2(b)											
2(c) Add any other deductions taken on the federal return that need to be elimin pursuant to RSA 77-A:1, XX and 77-A:3-b, III Check here and attach Sch																
2(d) Deduct regular depreciation related to IRC §179 and bonus depreciation not period or for prior taxable periods																
2(e) Deduct any other items included on the federal return that need to be elimin pursuant to RSA 77-A:1, XX Check here and attach Schedule IV	ated or	adjuste	d		2(e)											
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the bus different state basis from the tax basis reported on the federal return	iness tha	t have	a		2(f)											
2(g) Net Lines 2(a) through 2(f)					2(g)											
Subtotal Line 1(s) adjusted by Line 2(g) 3												5	5	5	0	
Separate entity items of income or expense (attach schedule)							4									
Gross Business Profits (combine Line 3 and Line 4)					5					Ī		5	5	5	0	(
5 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)																
6(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I)								6(a)								
6(b) Deduct interest on direct US Obligations not subject to tax under RSA 77 (RS	A 77-A:4	, II)						6(b)								
6(c) Deduct compensation deduction for personal services (RSA 77-A:4, III)						6	(c)			I		4	0	0	0	,
6(d) Add income taxes or franchise taxes measured by income (attach schedule of	of taxes b	y State) (RS.	A 7	7-A:4	, VII)		6(d)								
6(e) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)								6(e)								
6(f) Add expenses related to federal constitutionally exempt income (RSA 77-A:4	, X)							6(f)								
6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII)						6	(g)			1						
6(h) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form	DP-132)	(RSA-7	7-A:4	4, X	III)											
NOLD available 6(h) - A																
Less NOLD used this tax period						6	(h)									
NOLD to be carried forward 6(h) - B																



New HampshireDepartment of
Revenue Administration

2018 NH-1065



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

ABC PARTNERSHIP																		
	MMDI	OYYY	γ								MN	MDD'	/YYY					
0 0 4 1 1 1 1 4 For the CALENDAR year 2018 or other taxable period beginning:	0	1 0	1	2	0	1	8	an	d end	ling:	1	2	3	1	2	0	1	8
1065 continued																		
6(i) Adjustments to gross business profits required due to the increase in the bas exchange of an interest in the business organization (RSA 77-A:4, XIV)	is of as	sets	resu	lting	froi	m th	ne sa	le or		Roun	id to	the	neare	est w	hole	dol	lar	
Add the amount of the increase in the basis of assets federally, due to the sale or exchange of interest in the business organization 6(i) - A																		
Check yes if an election is being made to recognize the basis increase for any sale or exc	:hange	rep	orte	d ab	ove		Y	es				Trans le att				Ye	5	
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			T															
transaction. 6(i) - B 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(i) - C		İ	l		İ		İ											
Upon the sale of assets, adjust the net galn or loss attributable to an increase in the basis of assets that was not recognized for NH purposes 6(i) - D		I	Ī		L		è											
Net Lines 6(i) - A through 6(i) - D							(5(i)										
6(j) Add Qualified Investment Company (QIC) holders proportional share of QIC p	rofits	(RSA	77- <i>F</i>	\:4, >	(V)			5(j)										
6(k) Net Lines 6(a) through 6(j)						6(k)	L						-	4	0	0	0	(
7 Adjusted Gross Business Profits (Sum of Lines 5 and 6k)						7								1	5	5	0	C
New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Ap Enter percentage from Form DP-80, Line 5.)	portio	nme Ex	nt So emp	chec ot un	lule. der	P.L.	86-2	72		8	0	1	. 0	0	0	0	0	C
New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, er	nter ze	ro.)						9						1	5	5	0	(
O Compute tax (Line 9 multiplied by 7.9%)								10							1	2	2	-
11(a) BET Credit only - attach BET Credit Worksheet					1	1(a)										9	5	(
-OR-																		
11(b) Other credits including BET (attach Form DP-160)									11(0)								
New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 1 applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	1(a) or	11(k	o), as			12										2	7	5