



0010411811862

**BUSINESS PROFITS TAX RETURN**

**USE FORM DP-87 TO REPORT IRS ADJUSTMENTS**

Business Organization Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

and ending:

For the CALENDAR year **2018**  
or other taxable period beginning:

**1 GROSS BUSINESS PROFITS**

Round to the nearest whole dollar

|  |      |                      |
|--|------|----------------------|
| 1(a) Interest income reported on Federal Form 1041, Line 1   | 1(a) | <input type="text"/> |
| 1(b) Total Dividends reported on Federal Form 1041, Line 2(a)  | 1(b) | <input type="text"/> |
| 1(c) Business income or (loss) reported on Federal Form 1041, Line 3   | 1(c) | <input type="text"/> |
| 1(d) Net Capital gains or (loss) reported on Federal Form 1041, Line 4   | 1(d) | <input type="text"/> |
| 1(e) Rents, and royalties reported on Federal Form 1041, Line 5  | 1(e) | <input type="text"/> |
| 1(f) Farm Income or (loss) reported on Federal Form 1041, Line 6   | 1(f) | <input type="text"/> |
| 1(g) Ordinary gain or (loss) reported on Federal Form 1041, Line 7   | 1(g) | <input type="text"/> |
| 1(h) Other income reported on Federal Form 1041, Line 8  | 1(h) | <input type="text"/> |
| 1(i) Other business expenses not reported above (attach schedule)  | 1(i) | <input type="text"/> |
| 1(j) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(i)) | 1(j) | <input type="text"/> |

**2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IRC PURSUANT TO RSA 77-A:1, XX**

|  |      |                      |
|--|------|----------------------|
| 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) | <input type="text"/> |
| 2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period   | 2(b) | <input type="text"/> |
| 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 <input type="checkbox"/> Check here and attach Schedule IV | 2(c) | <input type="text"/> |
| 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) | <input type="text"/> |
| 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 <input type="checkbox"/> Check here and attach Schedule IV                  | 2(e) | <input type="text"/> |
| 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) | <input type="text"/> |
| 2(g) Net Lines 2(a) through 2(f)   | 2(g) | <input type="text"/> |
| 3 Subtotal Line 1(j) adjusted by Line 2(g)   | 3    | <input type="text"/> |
| 4 Separate entity items of income or expense (attach schedule)   | 4    | <input type="text"/> |
| 5 Gross Business Profits (combine Line 3 and Line 4)   | 5    | <input type="text"/> |



0010411821862

**BUSINESS PROFITS TAX RETURN**  
**ADJUSTMENTS TO GROSS BUSINESS PROFITS**

**USE FORM DP-87 TO REPORT IRS ADJUSTMENTS**

Business Organization Name

[Empty box for Business Organization Name]

Taxpayer Identification #

[Empty box for Taxpayer Identification #]

For the CALENDAR year **2018**  
or other taxable period beginning:

MMDDYYYY

[Empty box for start date]

and ending:

MMDDYYYY

[Empty box for end date]

**1041 continued**

**6 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

Round to the nearest whole dollar

6(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I) (no longer applies to trusts)

6(a)

[Empty box for 6(a)]

6(b) Deduct interest on direct US Obligations not subject to tax under RSA 77 (RSA 77-A:4, II)

6(b)

[Empty box for 6(b)]

6(c) Add income taxes or franchise taxes measured by income (attach schedule of taxes by state)  
(RSA 77-A:4, VII)

6(c)

[Empty box for 6(c)]

6(d) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)

6(d)

[Empty box for 6(d)]

6(e) Add expenses related to federal constitutionally exempt income (RSA 77-A:4, X)

6(e)

[Empty box for 6(e)]

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

6(f)

[Empty box for 6(f)]

6(g) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)

NOLD available

6(g) - A

[Empty box for 6(g) - A]

Less NOLD used this tax period

6(g)

[Empty box for 6(g)]

NOLD to be carried forward

6(g) - B

[Empty box for 6(g) - B]

6(h) Adjustments to gross business profits required due to the increase in the basis of assets resulting from the sale or 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) - A

[Empty box for 6(h) - A]

Check yes if an election is being made to recognize the basis increase for any sale or exchange reported above

Yes

Multiple Transactions  
(schedule attached)

Yes

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) - B

[Empty box for 6(h) - 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(h) - C

[Empty box for 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

[Empty box for 6(h) - D]

Net Lines 6(h) - A through 6(h) - D

6(h)

[Empty box for 6(h)]



**BUSINESS PROFITS TAX RETURN**  
**ADJUSTMENTS TO GROSS BUSINESS PROFITS**

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|             |  |       |                      |
|-------------|--|-------|----------------------|
| 6(i)        | Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)   | 6(i)  | <input type="text"/> |
| 6(j)        | Deduct assistance payments under 12 USC § 1823 (RSA 77-A:4, XVI)   | 6(j)  | <input type="text"/> |
| 6(k)        | Net Lines 6(a) through 6(j)  | 6(k)  | <input type="text"/> |
| 7           | Adjusted Gross Business Profits (Sum of Lines 5 and 6(k))  | 7     | <input type="text"/> |
| 8           | New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 5)                               | 8     | <input type="text"/> |
|             | Exempt under P.L. 86-272 <input type="checkbox"/>  |       |                      |
| 9           | New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero.)   | 9     | <input type="text"/> |
| 10          | Compute tax (Line 9 multiplied by 7.9%)  | 10    | <input type="text"/> |
| 11(a)       | BET Credit only - attach BET Credit Worksheet  | 11(a) | <input type="text"/> |
| <b>-OR-</b> |  |       |                      |
| 11(b)       | Other credits including BET (attach Form DP-160)   | 11(b) | <input type="text"/> |
| 12          | 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) | 12    | <input type="text"/> |