



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2016**
or other taxable period beginning:

and ending:

	1(a) Everywhere (Denominator)	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR			

1(c) Divide 1(b) by 1(a) and multiply by 2 (Express as a decimal to 6 places)

	2(a) Everywhere (Denominator)	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2 PAYROLL FACTOR			

2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)

	3(a) Everywhere (Denominator)			3(b) New Hampshire (Numerator)	
	Beginning of Period	End of Period		Beginning of Period	End of Period
3 PROPERTY FACTOR					
Inventory			Inventory		
Buildings			Buildings		
Furniture & Fixtures			Furniture & Fixtures		
Leasehold Improvements			Leasehold Improvements		
Land			Land		
Other Tangible Assets			Other Tangible Assets		

Subtotal

Average of Subtotals

Rented Property (annual rate x 8)

Total EVERYWHERE Property

3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)

4 TOTAL OF LINES 1(c), 2(c) and 3(c) 4

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. 5