

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY

FOR DRA USE ONLY

For the CALENDAR year **1999** or other tax year beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE # 1

STEP 1 Place LABEL HERE Otherwise Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SSN _____
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SSN _____
	CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME		FEIN _____
	NUMBER AND STREET ADDRESS		DIN _____
	CITY OR TOWN, STATE AND ZIP CODE		NL _____ PRINCIPAL BUSINESS ACTIVITY CODE (Follow Federal Instructions)

STEP 2
Return Type, Federal Information and Filing Requirement

ARE YOU REQUIRED TO FILE A BET RETURN: YES _____ NO _____ If you checked yes, please make sure the complete return is attached to the BT-Summary.

ARE YOU REQUIRED TO FILE A BPT RETURN: YES _____ NO _____

② CORPORATION ③ PARTNERSHIP ① PROPRIETORSHIP AMENDED RETURN
-OR-
 ② COMBINED GROUP ⑤ NON-PROFIT ④ FIDUCIARY FINAL RETURN

Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ Do not use this form to report an IRS adjustment. See step 2 instructions.

STEP 3 PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY.

STEP 4 Figure Your Balance Due or Overpayment	1 (a) Business Enterprise Tax Net of Statutory Credit	1(a)		
	(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2 (a)		
	(b) Payments from 1999 estimated taxes	2 (b)		
	(c) Payments carried over from prior year	2 (c)		
	(d) Payments with original return (Amended returns only)	2 (d)		2
	3 TAX DUE: (Line 1 less line 2)			3
	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)		4
	5 (a) Subtotal of Amount Due (Line 3 plus line 4)	5(a)		
	5 (b) Payment made by EFT (See instructions)	5(b)		
5 BALANCE DUE: Make checks payable to: State of New Hampshire. Enclose, but do not staple or tape, your payment with this return.			5	
6 OVERPAYMENT: (Line 2 plus line 5 (b) less line 1, adjusted by line 4, if applicable)	6			
7 Apply overpayment amount of line 6 to: (a) The 2000 tax liability			7(a)	
(b) Refund - Please allow 12 weeks for processing			7(b)	

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

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this 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.

SIGNATURE	SIGNATURE OF PAID PREPARER OTHER THAN TAXPAYER
TITLE AND DATE	PREPARER'S IDENTIFICATION NUMBER DATE
SPOUSE'S SIGNATURE AND DATE (PROPRIETORSHIP ONLY)	PREPARER'S ADDRESS
	CITY/TOWN, STATE AND ZIP CODE

MAIL TO:
NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD, NH 03302-0637
(603)271-2186

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY
LINE-BY-LINE INSTRUCTIONS

<p>STEP 1 Name, Address, Social Security or Federal Employer Identification Number</p>	<p>At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year 1999.</p> <p>If you have received a booklet of tax forms and instructions with a pre-addressed label, remove it from the booklet cover and place it in the space provided. If no label was provided, please PRINT the taxpayer's name, address, social security number or federal employer identification number, and principal business activity code in the spaces provided.</p> <p>Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 USC, Section 405. Single member LLC's shall use their Department Identification Number (DIN) wherever Federal Employer Identification Numbers or Social Security Numbers are required.</p>															
<p>STEP 2 Return Type, Federal Information and Filing Require- ment</p>	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and Business Profits Tax return. If you are not required to file either the Business Enterprise Tax return or Business Profits Tax return do not submit the returns or the BT-Summary. Failure to answer questions in step 2 may result in inquiries from the department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure. In the case of a single member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.</p> <p>Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE tax period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer operates in New Hampshire.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the tax years examined by the IRS on the line provided. To report IRS adjustments you must submit the Form RAR BT-Summary under separate cover. To obtain this form and instructions please call (603)271-2186.</p> <p>To report a change made by the IRS for tax year(s) prior to 1999, you must submit Form RP-87 and/or RP-87C under separate cover. To obtain this form, please call (603) 271-2192.</p>															
<p>STEP 3</p>	<p>PLEASE COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.</p>															
<p>STEP 4 Figure Your Balance Due or Overpayment</p>	<p>Line 1(a) Enter the amount of your Business Enterprise Tax balance due net of statutory credits.</p> <p>Line 1(b) Enter the amount of your Business Profits Tax balance due net of statutory credits.</p> <p>Line 1 Enter the sum of lines 1(a) and 1(b)</p> <p>Line 2(a) Enter the amount paid with application for extension(s), Form BT-EXT. Include extension payments made by Electronic Funds Transfer.</p> <p>Line 2(b) Enter estimated payments to be applied to this year. Include estimate payments made by Electronic Funds Transfer.</p> <p>Line 2(c) Enter the prior year overpayment which was carried forward to this tax year.</p> <p>Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.</p> <p>Line 2 Enter the total of lines 2(a) through 2(d).</p> <p>Line 3 Enter the amount of line 1 less line 2. Show a negative amount with parenthesis, e.g., (\$50).</p> <p>Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due if applicable for each line.</p> <p>Line 4(a) Interest is calculated on the balance of tax due from the original due date to the date paid at 10% per year. (Tax due x number of days from the due date to date tax was paid x .000274).</p> $\frac{\text{Tax Due (line 3)}}{\text{Number of days}} \times \text{Interest due} = \text{Interest due}$ <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates for the current and prior years are as follows:</p> <table border="1" data-bbox="337 1797 1438 1969"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2000 - 12/31/2000</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/1999 - 12/31/1999</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/1998 - 12/31/1998</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>Prior to 1/1/98</td> <td>15%</td> <td>.000411</td> </tr> </tbody> </table>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2000 - 12/31/2000	10%	.000274	1/1/1999 - 12/31/1999	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
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BUSINESS TAX SUMMARY

Instructions

LINE-BY-LINE INSTRUCTIONS (continued)

<p>STEP 4 (continued)</p>	<p>Line 4(b) A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 4(c) A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is being filed.</p> <p>Line 4(d) If line 1 (a) or 1(b) is more than \$200 you may have been required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimate payments, complete and attach Form DP-2210/2220. Use only one Form DP 2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained by calling (603) 271-2192.</p> <p>Line 4 Enter the total of lines 4(a) through 4(d).</p> <p>Line 5(a) Enter the tax due (Line 3) plus the sum of interest and penalties (Line 4).</p> <p>Line 5(b) Enter the amount of payment made by Electronic Funds Transfer for this return only. Any extension or estimate payments made by Electronic Funds Transfer should be included on lines 2(a) and 2(b) respectively.</p> <p>Line 5 Enter the amount of line 5(a) less line 5(b). This is the balance due. Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return. Please enclose, but do not staple or tape, your payment with this return. To ensure the check is credited to the proper account, please put your federal employer identification number or social security number on the check.</p> <p>Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus line 5(b)] then you have overpaid. Enter the amount overpaid.</p> <p>Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on line 7(a). The remainder, if any, which will be refunded, and should be entered on line 7(b). If line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>
<p>STEP 5 Signature</p>	<p>The return must be dated and signed by the taxpayer or authorized agent.</p> <p>If you are filing a joint return, then both you and your spouse must sign and date the return.</p> <p>If the return was completed by a paid preparer, then the preparer must also sign and date the return. The preparer must also enter their federal employer identification number, social security account number, or federal preparer tax identification number (PTIN) and their complete address.</p>