

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX CORPORATE
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Please Print or Type	NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	
	ADDRESS (Continued)	
	CITY/TOWN, STATE AND ZIP CODE	

STEP 2 Figure Your Taxes	1 GROSS BUSINESS PROFITS		
	(a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.)	1(a)	
	(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted ..	1(b)	
	(c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] ..	1(c)	
	2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) ..	2	
	3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 1(c) adjusted by Line 2)	3	
	4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)		
	(a) As originally filed or previously adjusted	4(a)	
(b) Adjustments to additions from Page 2, Section 2, Line 2	4(b)		
(c) Adjustments to deductions from Page 2, Section 3, Line 3	4(c)		
(d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)]	4(d)		
5 ADJUSTED GROSS BUSINESS PROFITS [Line 3 adjusted by Line 4(d)]	5		
6 NH APPORTIONMENT PERCENTAGE from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80	6		
7 NH TAXABLE BUSINESS PROFITS (Line 5 x Line 6. If negative enter zero)	7		
8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS	8		
(Line 7 x tax rate. See DP-87 instructions)			

STEP 3 Figure Your Credits	9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	9		
	10 Subtotal (Line 8 minus Line 9)	10		
	11 NH Business Enterprise Tax as originally filed or previously adjusted	11		
	12 Internal Revenue Service adjustments to BET (attach revised BET and/or BET 80)	12		
	13 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 11 adjusted by Line 12)	13		
	14 NH Business Enterprise Tax Credit to be applied against Business Profits Tax	14		
	(Enter the lesser of Line 10 or Line 13)			
	15 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 10 minus Line 14)	15		
	16 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted	16		
	17 Balance of tax due (Line 15 adjusted by Line 16)	17		
	18 Interest due (see DP-87 instructions)	18		
19 Balance due (Line 17 plus Line 18)	19			
20 Refund due (Line 16 minus Line 15)	20			

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is 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.

FOR DRA USE ONLY	X	SIGNATURE (IN INK) OF TAXPAYER	DATE	SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER	DATE
	TITLE			PREPARER'S IDENTIFICATION NUMBER	
				PREPARER ADDRESS	
				CITY/TOWN, STATE AND ZIP CODE	

NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
MAIL PO BOX 457
TO: CONCORD, NH 03302-0457

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3