

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**  
**BUSINESS TAX SUMMARY**

For the CALENDAR year **1994** or other tax year beginning                and ending                 
Mo Day Year Mo Day Year

<b>STEP 1</b> Place LABEL HERE Otherwise Please Print or Type	Proprietorship - Last Name	First Name & Initial	SOCIAL SECURITY NUMBER
	Proprietorship - Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER
	Corporate, Partnership, Fiduciary or Non-Profit Name		FEDERAL IDENTIFICATION NUMBER
	Number and Street Address		Principal Activity Code (Follow Federal Instructions)
	City or Town, State and Zip Code		
	For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here <input type="checkbox"/>		FOR PROPRIETORSHIP: Spouse's Principal Activity Code

**STEP 2** Return Type, Federal Information and Filing Requirement

CORPORATION       PARTNERSHIP       PROPRIETORSHIP       AMENDED  
 FIDUCIARY       NON-PROFIT       COMBINED FILERS       FINAL

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 N.H. Years covered by IRS                Submit changes under a separate cover.


DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET Yes \_\_\_ No \_\_\_ BPT Yes \_\_\_ No \_\_\_

**STEP 3** PLEASE COMPLETE FORMS IN THE FOLLOWING ORDER: BET, BPT RETURN AND THEN BUSINESS TAX SUMMARY.

<b>STEP 4</b> Figure Your Balance Due or Overpayment	1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)	
	1 (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 1994 estimated taxes	2 (b)	
	(c) Payments carried over from prior year	2 (c)	
	(d) Payments made 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) Attach Form DP 2210/2220	4 (d)	4
	5 BALANCE DUE (Line 3 plus line 4) Make check payable to: State of New Hampshire		5
6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to:			
(a) The 1995 tax liability		7 (a)	
(b) Refund - Please allow 10 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 filer, I also certify that all affiliated companies are included in the appropriate group described in this return.

<b>Office Use Only</b>	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
	 <b>MAIL TO:</b> DOCUMENT PROCESSING DIVISION P.O. BOX 837 CONCORD, NH 03302-0637	City or Town, State and Zip Code

**FORM****BET-PROP**

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS ENTERPRISE TAX RETURN FOR PROPRIETORSHIPS**

For the CALENDAR year **1994** or other tax year beginning                and ending                 
Mo Day Year Mo Day Year

**YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type Name	Last Name	First Name & Initial	SOCIAL SECURITY # ____-____-____
	Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY # ____-____-____

If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If both you and your spouse conduct separate business activities both within and without New Hampshire, then each must complete a separate Form BET-80. Form BET-80 may be obtained by calling (603) 271-2192.

<b>STEP 2</b> Compute the Enterprise Value Tax Base		COLUMN "A" -YOU-	COLUMN "B" -YOUR SPOUSE-	
	1. Dividends Paid	1.		1.
2. Compensation and Wages Paid or Accrued	2.		2.	
3. Interest Paid or Accrued	3.		3.	
4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)	4.		4.	
<b>STEP 3</b> Figure Your Tax	5. (a) N.H. Business Enterprise Tax (Line 4 x .0025)	5(a).	5(a).	
	(b) Enter total of lines 5(a), Columns A and B		5(b).	
	6. Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)		
	(b) Statutory Credits (See instructions)	6(b)		6.
	7. Business Enterprise Tax Net of Statutory Credits (Line 5(b) less line 6. If negative, enter 0)			7.

**ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.**

**IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

	(1) Date of Original Sale Mo Day Year	(2) Taxable Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
(a)						
(b)						
(c) <b>TOTAL</b>					5(c)	5(c)
<b>6. Gross Business Profits</b> [Combine lines 1, 2(c), 3, 4(c), and 5(c)]					6	6
<b>7. Compensation for Personal Services</b> (See instructions)					7 ( )	7 ( )
<b>8. Subtotal</b> (Line 6 less line 7) If negative, show in brackets See instructions for NOL carry forward provision					8	8
<b>9. NH Net Operating Loss Deduction</b> (Attach Form DP-132)					9 ( )	9 ( )
<b>10. Other Additions and Deductions per RSA 77-A:4</b> (Show negative amounts in brackets)					10	10
<b>11. Adjusted Gross Business Profits</b> (Line 8 minus line 9 adjusted by line 10. If negative, enter 0)					11	11
<b>12. New Hampshire Apportionment</b> (Form DP-80, line 5) Interstate Proprietorships must apportion income – see DP-80 instructions. (Express as a decimal to 6 places.)					12 .	12 .
<b>13. New Hampshire Taxable Business Profits</b> (Line 11 x 12)					13	13
<b>14. New Hampshire Business Profits Tax</b> (Line 13 x 7%)					14	14
<b>15. Credit: allowed under RSA 77-A:5 as shown on Form DP-160</b>					15	15
<b>16. Subtotal</b> (Line 14 less line 15)					16	16
<b>17. Business Enterprise Tax Credit</b> (See instructions)					17	17
<b>18. Business Enterprise Tax Credit to be applied against Business Profits Tax</b> (Enter the lesser of line 16 or line 17)					18	18
<b>19. (a) New Hampshire Business Profits Tax Net of Statutory Credits</b> (Line 16 less line 18) ... <b>19(a)</b>					19(a)	19(a)
<b>(b) Business Profits Tax Net of Statutory Credits</b> (Sum of line 19(a). Columns A and B) (If negative enter 0) ... <b>19(b)</b>					19(b)	19(b)

**STEP 3  
Figure Your  
Credits**

**ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.  
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**