

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY

SEQUENCE #1

BT-SUMMARY

For the CALENDAR year 1995 or other tax year beginning Mo Day Year and ending Mo Day Year

STEP 1
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 BUSINESS ACTIVITY CODE, CITY OR TOWN, STATE AND ZIP CODE, SPOUSE'S PRINCIPAL BUSINESS ACTIVITY CODE

STEP 2
Return Type, Federal Information and Filing Requirement

CORPORATION, PARTNERSHIP, PROPRIETORSHIP, AMENDED RETURN, COMBINED GROUP, NON-PROFIT, FIDUCIARY, FINAL RETURN, Check here if the IRS has made any agreed or partially agreed to adjustments...

STEP 3

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

STEP 4
Figure Your Balance Due or Overpayment

Table with 4 columns: Description, Line Number, Amount, and Balance. Rows include Business Enterprise Tax, Payments, Tax Due, Additions to Tax, Balance Due, and Overpayment.

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.

Signature, Title and Date, Spouse's Signature and Date, Signature of Paid Preparer Other Than Taxpayer, Preparer's Identification Number, Date, Preparer's Address, City or Town, State and Zip Code, MAIL TO: DOCUMENT PROCESSING DIVISION

BT-SUMMARY

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

For the CALENDAR year **1995** or other tax year beginning and ending
Mo Day Year Mo Day Year

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

STEP 1 Please Print or Type Name	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER ____ - ____ - ____
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER ____ - ____ - ____

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.

STEP 2 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		
STEP 3 Figure Your Tax	5 (a) NH 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 Statutory Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)			
	(b) Transition 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.

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