



COMBINED BUSINESS PROFITS TAX RETURN

Principal Business Organization Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2015**
or other taxable period beginning:

MMDDYYYY

and ending:

Check the box to indicate how the principal New Hampshire business organization files its federal tax return

- 1120** **1120S** **1065** **1041** **1040**

**USE FORM DP-87 TO
REPORT IRS ADJUSTMENTS**

TAXABLE INCOME before Net Operating Loss Deduction and special deductions

Round to the nearest whole dollar

1	US Consolidated reported on Federal Form 1120, Line 28	1	<input type="text"/>
2	Less Overseas Business Organizations included in Line 1 above	2	<input type="text"/>
3	Less Non-Unitary Entities included in Line 1 above	3	<input type="text"/>
4	Add Consolidating Eliminations attributable to entities included in Line 2 or Line 3 above	4	<input type="text"/>
5	Add Unitary Entities non-consolidated members from Schedule I-A, Line 7	5	<input type="text"/>
6	Eliminate Inter-Company (income) expense (Report income as a negative amount and expenses as a positive amount)	6	<input type="text"/>
7	Subtotal (Line 1 minus Lines 2 and 3, plus Lines 4 through Line 6)	7	<input type="text"/>
8(a)	Less Income exempt under federal constitutional law	8(a)	<input type="text"/>
8(b)	Add Expenses related to constitutionally exempt income RSA 77-A:4, X	8(b)	<input type="text"/>
9	Subtotal (Line 7 adjusted by Lines 8(a) and 8(b))	9	<input type="text"/>
10 Increase or decrease to gross business profits to reconcile to Internal Revenue Code (IRC) as of 1986 in effect on 12/31/2000. RSA 77-A:1 XX. Total adjustments must reflect all members of group. Complete a separate schedule for each entry and combine on this page.			
10(a)	Add amount of IRC §179 expense taken on federal return in excess of \$25,000 for property placed into service on or after January 1, 2012, including carryover amounts deducted in this taxable period	10(a)	<input type="text"/>
10(b)	Add the amount of bonus depreciation taken on the federal return for assets placed in service this year	10(b)	<input type="text"/>
10(c)	Add the amount of Domestic Production Activities deduction taken on the federal return this taxable period	10(c)	<input type="text"/>
10(d)	Add any other deductions taken on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	10(d)	<input type="text"/>
10(e)	Deduct regular depreciation under IRC in effect on 12/31/2000 related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	10(e)	<input type="text"/>
10(f)	Deduct any other items included on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	10(f)	<input type="text"/>
10(g)	INCREASE or DECREASE the net gain or loss on the sale of assets used in the business which have a different State basis from the tax basis reported on the federal return	10(g)	<input type="text"/>
10(h)	Net Lines 10(a) through 10(g) (If negative, use minus sign)	10(h)	<input type="text"/>



COMBINED BUSINESS PROFITS TAX RETURN

Business Organization Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

and ending:

For the CALENDAR year **2015**
or other taxable period beginning:

11 COMBINED NET INCOME

Round to the nearest whole dollar

11(a) Line 9 adjusted by Line 10(h)	11(a)	<input type="text"/>
11(b) Separate entity items of income or expense not allowed for on this form (attach schedule)	11(b)	<input type="text"/>
11(c) Subtotal (Line 11(a) adjusted by Line 11(b)) If negative, use minus sign (See instructions on Net Operating Loss)	11(c)	<input type="text"/>
11(d) Deduct Foreign Dividends (must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III)	11(d)	<input type="text"/>
11(e) New Hampshire Combined Net Income (Line 11(c) adjusted by Line 11(d)) (If negative, use minus sign)	11(e)	<input type="text"/>

12 ADDITIONS AND DEDUCTIONS

12(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I)	12(a)	<input type="text"/>
12(b) Deduct interest on direct US Obligations (RSA 77-A:4, II)	12(b)	<input type="text"/>
12(c) Deduct compensation deduction for personal services (RSA 77-A:4, III) (Does not apply to business organization taxed federally as a corporation or trust)	12(c)	<input type="text"/>
12(d) Add income taxes or franchise taxes measured by income (attach schedule of taxes by state) (RSA 77-A:4, VII)	12(d)	<input type="text"/>
12(e) Add federal non-recognized IRC §337 Gain (RSA 77-A:4, VIII)	12(e)	<input type="text"/>
12(f) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	12(f)	<input type="text"/>
12(g) Deduct foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI)	12(g)	<input type="text"/>
12(h) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	12(h)	<input type="text"/>
12(i) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA 77-A:4, XIII)		
NOLD available	12(i) - A	<input type="text"/>
Less NOLD used this tax period	12(i)	<input type="text"/>
NOLD to be carried forward	12(i) - B	<input type="text"/>
12(j) Add the amount of the increase on the basis of assets which was due to the sale or exchange of interest in the business organization (RSA 77-A:4, XIV)	12(j)	<input type="text"/>
12(k) Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)	12(k)	<input type="text"/>
12(l) Deduct assistance payments under 12 USC §1823 (RSA 77-A:4, XVI)	12(l)	<input type="text"/>
12(m) Net Lines 12(a) through 12(l)	12(m)	<input type="text"/>



COMBINED BUSINESS PROFITS TAX RETURN

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2015**
or other taxable period beginning:

MMDDYYYY

and ending: MMDDYYYY

NH-1120-WE continued

Round to the nearest whole dollar

13	Adjusted Gross Business Profits (Line 11(e) adjusted by Line 12(m))	13	<input type="text"/>
14	New Hampshire Apportionment (Form DP-80, Line 5) (Express as a decimal to 6 places)	14	<input type="text"/>
15	New Hampshire Water's Edge Taxable Business Profits (Line 13 multiplied by Line 14)	15	<input type="text"/>
16	New Hampshire Foreign Dividends Taxable Business Profits (from Schedule II, Line 7)	16	<input type="text"/>
17	New Hampshire Taxable Business Profits (Line 15 plus Line 16) (If negative, enter zero)	17	<input type="text"/>
18	New Hampshire Business Profits Tax (Line 17 multiplied by 8.5%)	18	<input type="text"/>
19	(a) BET Credit only - see Form BET Credit Worksheet on BET Return	19(a)	<input type="text"/>
	-OR-		
	(b) Other credit including BET (attach Form DP-160)	19(b)	<input type="text"/>
20	New Hampshire Business Profits Tax Net of Statutory Credits (Line 18 minus Line 19(a) or 19(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	20	<input type="text"/>

This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules



SCHEDULE I Information Now Captured on Page 1 of NH-1120-WE

SCHEDULE I-A - SUMMARY OF COMBINED NET INCOME, NON-CONSOLIDATED MEMBERS

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2015**
 or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

Round to the nearest whole dollar

1 Non-consolidated corporate members as reported on Federal Form 1120, Line 28	1	<input type="text"/>
2 Federal Form 1120S members from Form DP-120, Line 2	2	<input type="text"/>
3 Partnership members from Form DP-120-P, Line 2	3	<input type="text"/>
4 Proprietorship members from Form DP-121, Part One, Line 10	4	<input type="text"/>
5 Single Member Limited Liability Company (SMLLC) members from Form DP-121, Part One, Line 10	5	<input type="text"/>
6 Trust members from Form DP-121, Part Two, Line 10	6	<input type="text"/>
7 Total of Lines 1 through 6; report on Form NH-1120-WE, Line 5	7	<input type="text"/>