



**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR
INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP**

Business Organization Name

Taxpayer Identification #

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

MMDDYYYY

and ending:

MMDDYYYY

SECTION I - APPORTIONMENT FACTORS
See General Instructions

Round to the nearest whole dollar

Column A	Column B	Column C
Name	Name	Name
FEIN	FEIN	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

Compensation and Wages Factor

1 New Hampshire Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Everywhere Compensation and Wages Paid or Accrued	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21	<input type="text"/>	<input type="text"/>	<input type="text"/>

Interest Factor

4 Average of New Hampshire Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Average of Everywhere Property	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26	<input type="text"/>	<input type="text"/>	<input type="text"/>

Dividend Factor

7 New Hampshire Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Everywhere Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Sales Factor (Line 7 divided by Line 8)	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Subtotal (Sum of Lines 3, 6 and 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 DIVIDEND FACTOR (Line 10 divided by number of factors in subtotal) Enter on Line 15	<input type="text"/>	<input type="text"/>	<input type="text"/>



BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Business Organization Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

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

and ending:

SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT

See General Instructions

		Round to the nearest whole dollar		
		Column A	Column B	Column C
Dividend Apportionment				
	FEIN			
12	Dividends Paid			
13	LESS: Dividend Deduction			
14	Subtotal (Line 12 minus Line 13)			
15	Dividend Apportionment Factor (From Line 11)			
16	Taxable Dividends (Line 14 multiplied by Line 15)			
17	TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)			
17(a) Sum of Columns 17A, 17B, and 17C. Enter this amount on Form BET, Line 1: TOTAL 17(a)				
Compensation and Wages Apportionment				
18	Everywhere Compensation and Wages Paid or Accrued			
19	LESS: Retained Compensation			
20	Subtotal (Line 18 minus Line 19)			
21	Compensation Apportionment Factor (From Line 3)			
22	Taxable Compensation (Line 20 multiplied by Line 21)			
23	LESS: Dividend Offset			
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)			
24(a) Enter Sum of Columns 24A, 24B and 24C. Enter this amount on Form BET, Line 2: TOTAL 24(a)				
Interest Apportionment				
25	Interest Paid or Accrued			
26	Interest Apportionment Factor (From Line 6)			
27	Taxable Interest (Line 25 multiplied by Line 26)			
28	LESS: Dividend Offset			
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Form BET, Line 3			
29(a) Sum of Columns 29A, 29B and 29C. Enter this amount on Form BET, Line 3: TOTAL 29(a)				