



BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

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

and ending:

You are required to file this return if the gross business receipts were greater than **\$207,000** or the enterprise value tax base is greater than **\$103,000**.

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Round to the nearest whole dollar

Total Gross Business Receipts for this business organization

		<input type="text"/>
1. Dividends Paid	1	<input type="text"/>
2. Compensation and Wages Paid or Accrued	2	<input type="text"/>
3. Interest Paid or Accrued	3	<input type="text"/>
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	4	<input type="text"/>
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0075) before credits	5	<input type="text"/>
6. Enter credits against BET. Use DP-160 to determine credit against BET	6	<input type="text"/>
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero	TAX DUE 7	<input type="text"/>

BET CREDIT WORKSHEET

1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-1120-WE, Line 10 all other forms.		1	<input type="text"/>
2. Sum the amounts from Lines 3 through 8, Column B plus other credits applied from Form DP-160 part B, not to exceed the amount on Line 1. Include the result on the BPT return, Line 19(a) NH-1120-WE or Line 11(a) all other forms. If other credits are applied, include result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) all other forms.			<input type="text"/>
Use carry forward amounts in the following order for this taxable period	A Apply Credits Here	B Sum of Credit to BPT	C Excess Credits
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Carry over BET from fifth prior taxable period	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Carry over BET from fourth prior taxable period	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Carry over BET from third prior taxable period	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Carry over BET from second prior taxable period	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Carry over BET from first prior taxable period	<input type="text"/>	<input type="text"/>	<input type="text"/>



BET CREDIT WORKSHEET INSTRUCTIONS

The worksheet must be completed if the taxpayer is using carry forward BET credits from prior taxable periods. In no case can the BET credit exceed the Business Profits Tax (BPT) liability. BET must be paid to be used as a credit against BPT.

The current year BET paid shall be used as a credit against the current year BPT liability before BET credits from prior taxable periods may be used. If, after current year credits have been applied, a current year BPT liability still remains, prior taxable periods' BET credits may be applied using the oldest allowable BET credits first.

1. Determine your BPT liability and enter that amount on the BET CREDIT WORKSHEET.
2. Enter on Lines 3 through 8, Column A all available BET credits, including those credits applied against BET that are considered taxes paid from Line 4 of DP-160, Part A.
3. Enter on Lines 3 through 8, Column B, the amounts of BET credits applied against this taxable period's BPT liability. Work from Line 3 down.
4. Enter on Lines 3 and 5 through 8, Column C, the difference between the amounts reported in Column A and the amounts used as a credit against BPT reported in Column B. The total of Column C is excess and can be carried forward to another year. Carried forward BET credits expire after the fifth prior taxable period, so there should be no entry in Column C, Line 4.

Note: Any unused portion of BET credits applied under RSA 77-A:5, X from taxable periods ending on or after December 31, 2014 may be carried forward and allowed against the tax due for 10 taxable periods from the taxable period in which the tax was paid.