



BUSINESS PROFITS TAX RETURN

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Business Organization Name

Taxpayer Identification #

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

MMDDYYYY

and ending:

MMDDYYYY

1 BUSINESS PROFITS

Round to the nearest whole dollar

1(a) Interest income reported on Federal Form 1041, Line 1	1(a)	<input type="text"/>
1(b) Total Dividends reported on Federal Form 1041, Line 2(a)	1(b)	<input type="text"/>
1(c) Business income or (loss) reported on Federal Form 1041, Line 3	1(c)	<input type="text"/>
1(d) Net Capital gains or (loss) reported on Federal Form 1041, Line 4	1(d)	<input type="text"/>
1(e) Rents, and royalties reported on Federal Form 1041, Line 5	1(e)	<input type="text"/>
1(f) Farm Income or (loss) reported on Federal Form 1041, Line 6	1(f)	<input type="text"/>
1(g) Ordinary gain or (loss) reported on Federal Form 1041, Line 7	1(g)	<input type="text"/>
1(h) Other income reported on Federal Form 1041, Line 8	1(h)	<input type="text"/>
1(i) Other business expenses not reported above (attach schedule)	1(i)	<input type="text"/>
1(j) Business profits from business activity of an association or trust (Combine Lines 1(a) through 1(h) and from the result subtract Line 1(i))	1(j)	<input type="text"/>

2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC AS OF 12/31/2000. (RSA 77-A:1, XX)

2(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	2(a)	<input type="text"/>
2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period	2(b)	<input type="text"/>
2(c) 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	2(c)	<input type="text"/>
2(d) Deduct additional depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	2(d)	<input type="text"/>
2(e) 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	2(e)	<input type="text"/>
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return	2(f)	<input type="text"/>
2(g) Net Lines 2(a) through 2(f)	2(g)	<input type="text"/>
3 Subtotal Line 1(j) adjusted by Line 2(g)	3	<input type="text"/>
4 Separate entity items of income or expense (attach schedule)	4	<input type="text"/>
5 Gross Business Profits (combine Line 3 and Line 4)	5	<input type="text"/>



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ADJUSTMENTS TO GROSS BUSINESS PROFITS

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1041 continued

6 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)

Round to the nearest whole dollar

6(a)	Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I) (no longer applies to trusts)	6(a)	<input type="text"/>
6(b)	Deduct interest on direct US Obligations (RSA 77-A:4, II)	6(b)	<input type="text"/>
6(c)	Add income taxes or franchise taxes measured by income (attach schedule of taxes by state) (RSA 77-A:4, VII)	6(c)	<input type="text"/>
6(d)	Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	6(d)	<input type="text"/>
6(e)	Add expenses related to constitutionally exempt income (RSA 77-A:4, X)	6(e)	<input type="text"/>
6(f)	Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6(f)	<input type="text"/>
6(g)	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)		
	NOLD available	6(g) - A	<input type="text"/>
	Less NOLD used this tax period	6(g)	<input type="text"/>
	NOLD to be carried forward	6(g) - B	<input type="text"/>
6(h)	Add the amount of the increase in the basis of assets required which was due to the sale or exchange of interest in the business organization (RSA 77-A:4, XIV)	6(h)	<input type="text"/>
6(i)	Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)	6(i)	<input type="text"/>
6(j)	Deduct assistance payments under 12 USC § 1823 (RSA 77-A:4, XVI)	6(j)	<input type="text"/>
6(k)	Net Lines 6(a) through 6(j)	6(k)	<input type="text"/>
7	Adjusted Gross Business Profits (Sum of Lines 5 and 6(k))	7	<input type="text"/>
8	New Hampshire Apportionment (If applicable, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 5)	8	<input type="text"/>
9	New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero.)	9	<input type="text"/>
10	Compute tax (Line 9 multiplied by 8.5%)	10	<input type="text"/>
11(a)	BET Credit only - see BET Credit Worksheet	11(a)	<input type="text"/>
	-OR-		
11(b)	Other credits including BET (attach Form DP-160)	11(b)	<input type="text"/>
12	New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 11(a) or 11(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	12	<input type="text"/>



New Hampshire
Department of
Revenue Administration

2015
NH-1041



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