



**BUSINESS ENTERPRISE TAX APPORTIONMENT**

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2023**  
or other taxable period beginning:

MMDDYYYY

and ending:

**SECTION I - APPORTIONMENT FACTORS**  
See General Instructions

**Compensation and Wages Factor**

Round to the nearest whole dollar

1	New Hampshire Compensation and Wages Paid or Accrued	1	<input type="text"/>
2	Everywhere Compensation and Wages Paid or Accrued	2	<input type="text"/>
3	COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21. Express to six decimal places.	3	<input type="text"/>

**Interest Factor**

4	Average of New Hampshire Property	4	<input type="text"/>
5	Average of Everywhere Property	5	<input type="text"/>
6	INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26. Express to six decimal places.	6	<input type="text"/>

**Dividend Factor**

7	New Hampshire Sales	7	<input type="text"/>
8	Everywhere Sales	8	<input type="text"/>
9	SALES FACTOR (Line 7 divided by Line 8). Express to six decimal places.	9	<input type="text"/>
10	Subtotal (Sum of Lines 3, 6 and 9)	10	<input type="text"/>
11	DIVIDEND FACTOR (Line 10 divided by the number of "EVERYWHERE" factors in the subtotal). Enter this amount on Line 15. Express to six decimal places.	11	<input type="text"/>



**BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2023**  
or other taxable period beginning:

MMDDYYYY

and ending:

**SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT**

See General Instructions

**Dividend Apportionment**

Round to the nearest whole dollar

12	Dividends Paid	12	<input type="text"/>	
13	LESS: Dividend Deduction	13	<input type="text"/>	
14	Subtotal (Line 12 minus Line 13)			14 <input type="text"/>
15	Dividend Apportionment Factor (From Line 11)	15	<input type="text"/>	
16	Taxable Dividends (Line 14 multiplied by Line 15) (If negative, use minus sign)	16	<input type="text"/>	
17	TOTAL TAXABLE DIVIDENDS (From Line 16) <b>IF NEGATIVE, ENTER ZERO.</b> Enter this amount on Form BET, Line 1.			17 <input type="text"/>

**Compensation and Wages Apportionment**

18	Everywhere Compensation and Wages Paid or Accrued	18	<input type="text"/>	
19	LESS: Retained Compensation	19	<input type="text"/>	
20	Subtotal (Line 18 minus Line 19)			20 <input type="text"/>
21	Compensation Apportionment Factor (From Line 3)	21	<input type="text"/>	
22	Taxable Compensation (Line 20 multiplied by Line 21)			22 <input type="text"/>
23	LESS: Dividend Offset (See Instructions)	23	<input type="text"/>	
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23) Enter this amount on Form BET, Line 2.			24 <input type="text"/>

**Interest Apportionment**

25	Interest Paid or Accrued	25	<input type="text"/>	
26	Interest Apportionment Factor (From Line 6)	26	<input type="text"/>	
27	Taxable Interest (Line 25 multiplied by Line 26)	27	<input type="text"/>	
28	LESS: Dividend Offset (See Instructions)	28	<input type="text"/>	
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Form BET, Line 3.			29 <input type="text"/>