



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

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2025** or  
other taxable period beginning:

MMDDYYYY

and ending:

**SECTION I - APPORTIONMENT FACTORS (see General Instructions)**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

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

**COMPENSATION & 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. Express to six decimal places.	<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. Express to six decimal places.	<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) Express to six decimal places.	<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 "Everywhere" factors in subtotal) Enter on Line 15. Express to six decimal places.	<input type="text"/>	<input type="text"/>	<input type="text"/>



**BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Enterprise Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2025** 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). If negative use a minus sign.			
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 & 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 (See Instructions)			
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 (See Instructions)			
29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28)			

29(a) Sum of Columns 29A, 29B and 29C. Enter this amount on Form BET, Line 3: TOTAL 29(a)