



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

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

MMDDYYYY

and ending:

	1(a) Everywhere (Denominator)	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR			
1(c) Divide 1(b) by 1(a) (Express as a decimal to 6 places) This is your New Hampshire BPT Apportionment			

	2(a) Everywhere (Denominator)	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2 PAYROLL FACTOR			
2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)			

	3(a) Everywhere (Denominator)			3(b) New Hampshire (Numerator)	
	Beginning of Period	End of Period		Beginning of Period	End of Period
3 PROPERTY FACTOR					
Inventory			Inventory		
Buildings			Buildings		
Furniture & Fixtures			Furniture & Fixtures		
Leasehold Improvements			Leasehold Improvements		
Land			Land		
Other Tangible Assets			Other Tangible Assets		
Subtotal			Subtotal		
Average of Subtotals			Average of Subtotals		
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)		
Total Everywhere Property			Total New Hampshire Property		
3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)					