New Hampshire
Department of Revenue Administration

2023
BET-80-WE

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

Business Enterprise Name

Taxpayer Identification #

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

and ending:
MMDDYYYY

SECTION I - APPORTIONMENT FACTORS
See General Instructions

Round to the nearest whole dollar

	Column A	Column B	Column C
	Name	Name	Name
	FEIN	FEIN	FEIN

Compensation and Wages Factor

1	New Hampshire Compensation and Wages Paid or Accrued			
2	Everywhere Compensation and Wages Paid or Accrued			
3	COMPENSATION FACTOR (Line 1 divided by Line 2). Enter on Line 21 (express to six decimal places).			

Interest Factor

4	Average of New Hampshire Property			
5	Average of Everywhere Property			
6	INTEREST FACTOR (Line 4 divided by Line 5). Enter on Line 26 (express to 6 decimal places).			

Dividend Factor

7	New Hampshire Sales			
8	Everywhere Sales			
9	Sales Factor (Line 7 divided by Line 8). Express to six decimal places.			
10	Subtotal (Sum of Lines 3, 6 and 9)			
11	DIVIDEND FACTOR (Line 10 divided by number of "Everywhere" factors in subtotal). Enter on Line 15 (express to six decimal places).			

BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Business Enterprise Name

Taxpayer Identification #

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

MMDDYYYY

and ending:

MMDDYYYY

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 and Wages Apportionment

	Column A	Column B	Column C
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

	Column A	Column B	Column C
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)			