

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PROPRIETORSHIP BUSINESS ENTERPRISE TAX RETURN

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.

SEQUENCE # 2

For the CALENDAR year **2010** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.

STEP 1 Print or Type Name	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax measured by net income, a capital stock tax, or other similar taxes, whether or not it is actually imposed by another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80, it may be obtained from our web site at www.nh.gov/revenue or by calling (603) 271-2192.

STEP 2 Compute the Taxable Enterprise Value Tax Base	COLUMN "A" -YOU-		COLUMN "B" -YOUR SPOUSE-	
	1 Dividends Paid	1		1
2 Compensation and Wages Paid or Accrued	2		2	
3 Interest Paid or Accrued	3		3	
4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)	4		4	
STEP 3 Figure Your Tax	5(a) Business Enterprise Tax (Line 4 multiplied by .0075)	5(a)		5(a)
	5 Enter the sum of Line 5(a), Columns A and B			5
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFI-Investment Tax Credit			6(a)
	(b) RSA 162-N Community Reinvestment and Opportunity Credit Repealed for tax periods ending on or after 7/01/07.			6(b)
	(c) RSA 162-N Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07.			6(c)
	(d) RSA 162-P Research & Development Tax Credit (see instructions) Effective for tax periods ending on or after 9/07/07.			6(d)
	(e) RSA 162-Q Coos County Job Creation Tax Credit			6(e)
	6 Enter the sum of Lines 6(a), 6(b), 6(c), 6(d), 6(e)			6
7 Business Enterprise Tax Net or Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.			7	

