

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES COMBINED

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

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

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Provide a copy of the IRS adjustment report. DO NOT USE THIS FORM TO AMEND A RETURN.

STEP 1 Print or Type
NAME OF CORPORATION
NUMBER & STREET ADDRESS
ADDRESS (Continued)
CITY/TOWN, STATE AND ZIP CODE+4
TAXPAYER IDENTIFICATION NUMBER

STEP 2 Figure Your Taxes
1 GROSS BUSINESS PROFITS
(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if Bonus Depreciation was taken, Line 5 of Combined Schedule R, as originally filed or previously adjusted (If negative, show in parenthesis) 1(a)
(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted 1(b)
(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. (If negative, show in parenthesis.) 1(c)
(d) Foreign Dividends as originally filed or previously adjusted 1(d)
(e) New Hampshire Combined Net Income as originally filed or previously adjusted [Line 1(c) adjusted by Line 1(d)]. (If negative, show in parenthesis.) 1(e)
2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) 2
3 Reverse IRS Adjustments to Foreign Dividends included in Line 2 3
4 COMBINED NET INCOME AS ADJUSTED BY IRS ADJUSTMENTS [Line 1(e) as adjusted by Line 2 & 3].....4
5 ADDITIONS AND DEDUCTIONS (RSA 77-A:4) 5
(a) As originally filed or previously adjusted5(a)
(b) Adjustments to additions from Page 2, Section 2, Line 25(b)
(c) Adjustments to deductions from Page 2, Section 3, Line 35(c)
(d) Total adjusted additions and deductions [Combine Line 5(a), 5(b) and 5(c)]5(d)
6 ADJUSTED GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS [Line 4 adjusted by Line 5(d)]...6
7 NH APPORTIONMENT PERCENTAGE from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here [] and attach a revised DP-807
8 NH WATER'S EDGE TAXABLE BUSINESS PROFITS (Line 6 x Line 7)8
9 NH FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS If this amount is different from the foreign dividends originally filed or previously adjusted, check here [] and attach a revised Schedule II9
10 NH TAXABLE BUSINESS PROFITS (Line 8 plus Line 9. If negative, enter zero)
11 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS (Line 10 x tax rate. See DP-87 instructions)11

STEP 3 Figure Your Amount Due
12 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 12
13 Subtotal (Line 11 minus Line 12)13
14 Business Enterprise Tax Credit as originally filed or previously adjusted14
15 Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO]15
16 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted16
17 Balance of tax due (Line 13 minus Line 14 plus Line 15 minus Line 16)17
18 Interest due (see DP-87 instructions) 18
19 Balance due (Line 17 plus Line 18) PAY THIS AMOUNT. ▶ 19
20 Refund due [If Line 17 is negative, enter here]20

[] POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return. Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X SIGNATURE (IN INK) OF TAXPAYER DATE X SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL NH DRA AUDIT DIVISION TO: PO BOX 457 CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE+4

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SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E	Total from attached schedule				

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)				
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)				
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)				
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)				
E	NH Business Enterprise Tax as originally filed or previously adjusted				
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 15. If NEGATIVE, ENTER ZERO on Line 15.)				