



**BUSINESS PROFITS TAX RETURN - Business Profits Tax Apportionment**

Business Organization Name

Taxpayer Identification #

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2015**  
or other taxable period beginning:

and ending:

	<b>1(a)</b> <b>Everywhere</b> (Denominator)	<b>1(b)</b> <b>New Hampshire</b> (Numerator)	<b>1(c)</b> <b>Sales/Receipts Factor</b>
<b>1 SALES/RECEIPTS FACTOR</b>			
1(c) Divide 1(b) by 1(a) and multiply by 2			(Express as a decimal to 6 places)
	<b>2(a)</b> <b>Everywhere</b> (Denominator)	<b>2(b)</b> <b>New Hampshire</b> (Numerator)	<b>2(c)</b> <b>Payroll Factor</b>
<b>2 PAYROLL FACTOR</b>			
2(c) Divide 2(b) by 2(a)			(Express as a decimal to 6 places)

<b>3</b>	<b>PROPERTY FACTOR</b>	<b>3(a)</b> <b>Everywhere</b> (Denominator)		<b>3(b)</b> <b>New Hampshire</b> (Numerator)	
		Beginning of Period	End of Period	Beginning of Period	End of Period
	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)		

<b>4</b>	<b>TOTAL OF LINES 1(c), 2(c) and 3(c)</b>	<b>4</b>
<b>5</b>	<b>NEW HAMPSHIRE APPORTIONMENT:</b> Line 4 divided by 4 and expressed as a decimal to 6 places. If there are only one or two factors with an "Everywhere" denominator, see instructions.	<b>5</b>