

**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.**

<b>STEP 1</b> Print or Type	NAME OF CORPORATION		TAXPAYER IDENTIFICATION NUMBER		
	NUMBER & STREET ADDRESS				
	ADDRESS (Continued)				
	CITY/TOWN, STATE AND ZIP CODE+4				
<b>STEP 2</b> Figure Your Taxes	<b>1 GROSS BUSINESS PROFITS</b>				
	(a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate 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) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)]	1(c)			
	<b>2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME</b> (From Page 2, Section 1, Line 1)	2			
	<b>3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS</b> Line 1(c) adjusted by Line 2	3			
	<b>4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)</b>				
	(a) As originally filed or previously adjusted	4(a)			
	(b) Adjustments to additions from Page 2, Section 2, Line 2	4(b)			
	(c) Adjustments to deductions from Page 2, Section 3, Line 3	4(c)			
	(d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)]	4(d)			
	<b>5 ADJUSTED GROSS BUSINESS PROFITS</b> [Line 3 adjusted by Line 4(d)]	5			
	<b>6 NH APPORTIONMENT PERCENTAGE</b> 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 <input type="checkbox"/> and attach a revised DP-80	6			
	<b>7 NH TAXABLE BUSINESS PROFITS</b> (Line 5 x Line 6. If negative enter zero)	7			
	<b>8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS</b> (Line 7 x tax rate. See DP-87 instructions)	8			
	<b>STEP 3</b> Figure Your Amount Due	<b>9 Credits allowed under RSA 77-A:5</b> as originally filed or previously adjusted	9		
		<b>10 Subtotal</b> (Line 8 minus Line 9)	10		
<b>11 Business Enterprise Tax Credit</b> as originally filed or previously adjusted		11			
<b>12 Balance of Business Enterprise Tax due</b> (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO.]		12			
<b>13 NH Business Profits Tax Net of Statutory Credits</b> as originally filed or previously adjusted		13			
<b>14 Balance of tax due</b> ((Line 10 minus Line 11 plus Line 12 minus Line 13)		14			
<b>15 Interest due</b> (see DP-87 instructions)		15			
<b>16 Balance due</b> (Line 14 plus Line 15) <b>PAY THIS AMOUNT</b>		16			
<b>17 Refund due</b> (If Line 14 is negative, enter here)		17			

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

FOR DRA USE ONLY

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

MAIL NH DRA  
AUDIT DIVISION  
TO: PO BOX 1388  
CONCORD, NH 03302-1388

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE+4

**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

**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 12. If NEGATIVE, ENTER ZERO on Line 12.)				