

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 Tax return caused by a final determination of an Internal Revenue Service Examination only. DO NOT USE THIS FORM TO AMEND A RETURN.

STEP 1 Print or Type PROPRIETOR LAST NAME, FIRST NAME & INITIAL, TAXPAYER IDENTIFICATION NUMBER, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, TAXPAYER IDENTIFICATION NUMBER, NAME OF PROPRIETORSHIP, ESTATE OR TRUST/LLC, TAXPAYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (continued), CITY/TOWN, STATE & ZIP CODE+4

STEP 2 Husband and wife may NOT combine net results of separately held business organizations. Figure Your Tax. 1 NET PROFIT (LOSS) as originally filed or previously adjusted. 2 RENTAL INCOME (LOSS) as originally filed or previously adjusted. 3 NET FARM PROFIT (LOSS) as originally filed or previously adjusted. 4 NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES as originally filed or previously adjusted. 5 INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted. 6 GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Lines 1 - 5). 7 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1). 8 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 6 minus Line 7). 9 ADDITIONS AND DEDUCTIONS (RSA 77-A:4). (a) As originally filed or previously adjusted. 9(a). (b) Adjustments to additions from Page 2, Section 2, Line 2. 9(b). (c) Adjustments to deductions from Page 2, Section 3, Line 3. 9(c). (d) Total adjusted additions and deductions [Combine Line 9(a), 9(b) and 9(c)]. 9(d). 10 ADJUSTED GROSS BUSINESS PROFITS [Line 8 adjusted by Line 9(d)] (If negative, show in parenthesis). 10. 11 NEW HAMPSHIRE APPORTIONMENT (Form DP-80, Line 5) (Express as 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-80. 11. 12 NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 10 x Line 11. If negative, enter zero.). 12. 13 NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS (Line 12 x tax rate, see DP-87 instructions). 13.

STEP 3 Figure Your Amount Due. 14 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted. 14. 15 Subtotal (Line 13 minus Line 14). 15. 16 Business Enterprise Tax Credit as originally filed or previously adjusted. 16. 17 Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO]. 17. 18 NH BPT Net of Statutory Credits as originally filed or previously adjusted. 18. 19 Balance of tax due (Line 15 minus Line 16 plus Line 17 minus Line 18). 19. 20 Interest due (see DP-87 instructions). 20. 21 Balance due (Line 19 plus Line 20). PAY THIS AMOUNT. 21. 22 Refund due (If Line 19 is negative, enter here). 22.

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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.) SIGNATURE (IN INK) OF TAXPAYER DATE SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE PRINT SIGNATORY NAME & TITLE PRINT PREPARER'S NAME & IDENTIFICATION NUMBER If joint return BOTH parties must sign, even if only one had income DATE PREPARER ADDRESS CITY/TOWN, STATE AND ZIP CODE+4

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

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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 7 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 11(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 11(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 19. If NEGATIVE, ENTER ZERO on Line 19.)				