



**BUSINESS PROFITS TAX RETURN**

**USE FORM DP-87 TO REPORT IRS ADJUSTMENTS**

Business Organization Name

Taxpayer Identification #

MMDDYYYY

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

MMDDYYYY

and ending:

**1 GROSS BUSINESS PROFITS**

Round to the nearest whole dollar

1(a) Enter the amount of ordinary business income (loss) reported on Federal Form 1065, Schedule K, Line 1	1(a)	<input type="text"/>
1(b) Enter the amount of net rental real estate income (loss) reported on Federal Form 1065, Schedule K, Line 2	1(b)	<input type="text"/>
1(c) Enter the amount of other net rental income (loss) reported on Federal Form 1065, Schedule K, Line 3(c)	1(c)	<input type="text"/>
1(d) Enter the amount of guaranteed payments reported on Federal Form 1065, Schedule K, Line 4	1(d)	<input type="text"/>
1(e) Enter the amount of interest income reported on Federal Form 1065, Schedule K, Line 5	1(e)	<input type="text"/>
1(f) Enter the amount of dividend income reported on Federal Form 1065, Schedule K, Line 6(a)	1(f)	<input type="text"/>
1(g) Enter the amount of royalty income reported on Federal Form 1065, Schedule K, Line 7	1(g)	<input type="text"/>
1(h) Enter the net short term capital gains, but not below zero, reported on Federal Form 1065, Schedule K Line 8	1(h)	<input type="text"/>
If net short term loss, enter loss here		<input type="text"/>
1(i) Enter the net long term capital gains, but not below zero, reported on Federal Form 1065, Schedule K, Line 9(a) (Net short term capital loss netted against net long term gains)	1(i)	<input type="text"/>
1(j) Enter the amount of net §1231 gain (loss) reported on Federal Form 1065, Schedule K, Line 10	1(j)	<input type="text"/>
1(k) Enter the amount of other income (loss) reported on Federal Form 1065, Schedule K, Line 11	1(k)	<input type="text"/>
1(l) Enter the amount of Section 179 deduction reported on Federal Form 1065, Schedule K, Line 12	1(l)	<input type="text"/>
1(m) Enter the amount of contributions reported on Federal Form 1065, Schedule K, Line 13(a), but only to the extent that the contributions are made for the benefit of the partnership to enhance the goodwill of the partnership, and not for the benefit of a partner	1(m)	<input type="text"/>
1(n) Enter the amount of investment interest expense reported on Federal Form 1065, Schedule K, Line 13(b)	1(n)	<input type="text"/>
1(o) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1065, Schedule K, Line 13(c)	1(o)	<input type="text"/>
1(p) Enter the amount of other deductions reported on Federal Form 1065, Schedule K, Line 13(d)	1(p)	<input type="text"/>
1(q) Enter the amount of foreign taxes paid or accrued as reported on Federal Form 1065, Schedule K, Lines 16(l)	1(q)	<input type="text"/>
1(r) Combine Lines 1(a) through 1(k) and from the result subtract Lines 1(l) through 1(q)	1(r)	<input type="text"/>



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**1065 continued**

**2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC AS OF 12/31/2000. (RSA 77-A:1, XX)**

Round to the nearest whole dollar

2(a) Add amount of IRC §179 expense taken on federal return in excess of \$25,000 for property placed into service on or after January 1, 2012, including carryover amounts deducted in this taxable period	2(a)	<input type="text"/>
2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period	2(b)	<input type="text"/>
2(c) Add any other deductions taken on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	2(c)	<input type="text"/>
2(d) Deduct regular depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	2(d)	<input type="text"/>
2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted due to revisions to the IRC in effect on 12/31/2000	2(e)	<input type="text"/>
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return	2(f)	<input type="text"/>
2(g) Net Lines 2(a) through 2(f)	2(g)	<input type="text"/>
3 Subtotal Line 1(r) adjusted by Line 2(g)	3	<input type="text"/>
4 Separate entity items of income or expense (attach schedule)	4	<input type="text"/>
5 Gross Business Profits (combine Line 3 and Line 4)	5	<input type="text"/>

**6 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

6(a) Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I)	6(a)	<input type="text"/>
6(b) Deduct interest on direct US Obligations (RSA 77-A:4, II)	6(b)	<input type="text"/>
6(c) Deduct compensation deduction for personal services (RSA 77-A:4, III)	6(c)	<input type="text"/>
6(d) Add income taxes or franchise taxes measured by income (attach schedule of taxes by State) (RSA 77-A:4, VII)	6(d)	<input type="text"/>
6(e) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	6(e)	<input type="text"/>
6(f) Add expenses related to constitutionally exempt income (RSA 77-A:4, X)	6(f)	<input type="text"/>
6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6(g)	<input type="text"/>
6(h) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)		
NOLD available	6(h) - A	<input type="text"/>
Less NOLD used this tax period	6(h)	<input type="text"/>
NOLD to be carried forward	6(h) - B	<input type="text"/>



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6(i)	Add the amount of the increase in the basis of assets required due to the sale or exchange of interest in the business organization (RSA 77-A:4, XIV)	6(i)	<input type="text"/>
6(j)	Add Qualified Investment Company (QIC) holders proportional share of QIC profits (RSA 77-A:4, XV)	6(j)	<input type="text"/>
6(k)	Net Lines 6(a) through 6(j)	6(k)	<input type="text"/>
7	Adjusted Gross Business Profits (Sum of Lines 5 and 6k)	7	<input type="text"/>
8	New Hampshire Apportionment (If applicable, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 5.)	8	<input type="text"/>
9	New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero.)	9	<input type="text"/>
10	Compute tax (Line 9 multiplied by 8.5%)	10	<input type="text"/>
11(a)	BET Credit only - see BET Credit Worksheet	11(a)	<input type="text"/>
<b>-OR-</b>			
11(b)	Other credits including BET (attach Form DP-160)	11(b)	<input type="text"/>
12	New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 11(a) or 11(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	12	<input type="text"/>