FORM
BT-SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY

SEQUENCE #1

For the CALENDAR year **1995** or other tax year beginning ___ Mo ___ Day ___ Year and ending ___ Mo ___ Day ___ Year

STEP 1
Place LABEL HERE Otherwise Please Print or Type

PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER ___ - ___ - ___
PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER ___ - ___ - ___
CORPORATE, PARTNERSHIP FIDUCIARY OR NON-PROFIT NAME		FEDERAL IDENTIFICATION NUMBER ___ - ___
NUMBER AND STREET ADDRESS		PRINCIPAL BUSINESS ACTIVITY CODE (Follow Federal Instructions)
CITY OR TOWN, STATE AND ZIP CODE		SPOUSE'S PRINCIPAL BUSINESS ACTIVITY CODE (FOR PROPRIETORSHIP)

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here ☐

STEP 2
Return Type, Federal Information and Filing Requirement

☐ ② CORPORATION ☐ ③ PARTNERSHIP ☐ ① PROPRIETORSHIP ☐ AMENDED RETURN
☐ ② COMBINED GROUP ☐ ⑤ NON-PROFIT ☐ ④ FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to NH. Enter years covered by IRS _____ Submit changes under a separate cover.

DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET: Yes ___ No ___ BPT: Yes ___ No ___

STEP 3 PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN BUSINESS TAX SUMMARY.

STEP 4
Figure Your Balance Due or Overpayment

1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)			
(b) Business Profits Tax Net of Statutory Credits	1 (b)		1	
2 PAYMENTS:				
(a) Tax paid with application for extension	2 (a)			
(b) Payments from 1995 estimated taxes	2 (b)			
(c) Payments carried over from prior year	2 (c)			
(d) Payments with original return (Amended returns only)	2 (d)		2	
3 TAX DUE (Line 1 less line 2)			3	
4 ADDITIONS TO TAX:				
(a) Interest (See instructions)	4 (a)			
(b) Failure to Pay (See instructions)	4 (b)			
(c) Failure to File (See instructions)	4 (c)			
(d) Underpayment of Estimated Tax (See instructions) Attach Form DP 2210/2220	4 (d)		4	
5 BALANCE DUE (Line 3 plus line 4). If less than $1 do not pay, but still file the return. Make check payable to: State of New Hampshire			5	
6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable)	6			
7 Apply overpayment amount of line 6 to: (a) The 1996 tax liability			7 (a)	
(b) Refund - Please allow 12 weeks for processing			7 (b)	

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are 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. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

Signature

Title and Date

Spouse's Signature and Date (PROPRIETORSHIP ONLY)

Signature of Paid Preparer Other Than Taxpayer

Preparer's Identification Number Date

Preparer's Address

City or Town, State and Zip Code

MAIL TO: DOCUMENT PROCESSING DIVISION
P.O. BOX 637
CONCORD, NH 03302-0637

SEQUENCE # 2

FORM
BET

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS, COMBINED GROUPS, PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS

For the CALENDAR year **1995** or other tax year beginning ___ | ___ | ___ (Mo Day Year) and ending ___ | ___ | ___ (Mo Day Year)

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS RECEIPTS WERE GREATER THAN $100,000

OR

THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN $50,000.

STEP 1 Please Print or Type Name	CORPORATE, PARTNERSHIP, FIDUCIARY, PRINCIPAL NH BUSINESS ORGANIZATION OR NON-PROFIT NAME	FEDERAL IDENTIFICATION NUMBER _____ – _____

If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80, or Form BET-80-WE for combined groups to determine the values for lines 1, 2 and 3. If you need Form BET-80, or Form BET-80-WE and it is not included in your booklet, it may be obtained by calling (603) 271-2192.

STEP 2 Compute the Enterprise Value Tax Base.	1 Dividends Paid	1			
	2 Compensation and Wages Paid or Accrued	2			
	3 Interest Paid or Accrued	3			
	4 Enterprise Value Tax Base (Sum of lines 1, 2 and 3)			4	
STEP 3 Figure Your Tax	5 NH Business Enterprise Tax (Line 4 x .0025)			5	
	6 Statutory Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)			
	(b) Transition Credit (See instructions)	6(b)		6	
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 less line 6. IF NEGATIVE, ENTER 0.)			7	

ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.

IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.

FORM
NH-1041

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FIDUCIARY BUSINESS PROFITS TAX RETURN

SEQUENCE #4

For the CALENDAR year **1995** or other tax year beginning ___ Mo ___ Day ___ Year and ending ___ Mo ___ Day ___ Year

Due Date for CALENDAR year filers is on or before April 16, 1996 or the 15th day of the 4th month after the close of the fiscal period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS RECEIPTS WERE GREATER THAN $50,000.

STEP 1 Please Print or Type

NAME OF ESTATE OR TRUST

FEDERAL IDENTIFICATION NUMBER ___-___

STEP 2 Figure Your Tax

1 **INCOME**

(a) Gross receipts or sales ..... 1(a)
(b) Less returns and allowances ..... 1(b)
(c) Subtotal [Line 1(a) less line 1(b)] ..... 1(c)
(d) Cost of goods sold and/or operations (Attach schedule) ..... 1(d)
(e) Gross profit [Line 1(c) less line 1(d)] ..... 1(e)
(f) Gross rents ..... 1(f)
(g) Other income (Attach schedule) ..... 1(g)
(h) TOTAL INCOME [Combine line 1(e) through 1(g)] ..... 1(h)

2 **DEDUCTIONS**

(a) Fiduciary fees as actually paid .. 2(a)
(b) Salaries and wages ..... 2(b)
(c) Repairs ..... 2(c)
(d) Bad debts ..... 2(d)
(e) Rental expenses ..... 2(e)
(f) Taxes ..... 2(f)
(g) Interest ..... 2(g)
(h) Contributions ..... 2(h)
(i) Depreciation ..... 2(i)
(j) Travel or entertainment expenses 2(j)
(k) Advertising ..... 2(k)
(l) Other deductions (Attach schedule) 2(l)
(m) TOTAL DEDUCTIONS [Combine lines 2(a) through 2(l)] ..... 2(m)

3 **NET GAIN OR (LOSS) FROM SALE OF ASSETS.** (See instructions) Attach schedule if additional space is needed.

Description of Property		Gain (Loss)
(a)	3(a)	
(b)	3(b)	

(c) TOTAL GAIN OR (LOSS) FROM SALE OF ASSETS [Combine lines 3(a) and 3(b)] ..... 3(c)

4 **INSTALLMENT GAIN OR (LOSS).** Attach schedule if additional space is needed.

	Date of Original Sale Mo	Day	Year	Description of Propery		Gain (Loss)
(a)					4(a)	
(b)					4(b)	

(c) TOTAL GAIN OR (LOSS) FROM SALE OF ASSETS [Combine lines 4(a) and 4(b)] ..... 4(c)

5 **SEPARATE ENTITY ADJUSTMENT** (See instructions) 5

6 **GROSS BUSINESS PROFITS** [Line 1(h) adjusted by lines 2(m), 3(c), 4(c) and 5. See instructions.] 6

7 **NH ADDITIONS AND DEDUCTIONS** (See instructions)

(a) Add back income taxes or franchise taxes measured by income ..... 7(a)
(b) NH Net Operating Loss Deduction (Attach Form DP-132) ..... 7(b) ( )
(c) Interest on US obligations ..... 7(c) ( )
(d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV) ..... 7(d)
(e) Interest and dividends subject to tax under RSA 77 ..... 7(e) ( )
(f) Other additions and deductions required by RSA 77-A:4 (Attach schedule) ..... 7(f)
(g) TOTAL ADDITIONS AND DEDUCTIONS [Combine lines 7(a) through 7(f)] ..... 7(g)

8 Adjusted Gross Business Profits [Line 6 adjusted by line 7(g). If negative, show in brackets.] 8

9 New Hampshire Apportionment (Form DP-80, line 5. Express as a decimal to 6 places.) ..... 9 .

10 New Hampshire Taxable Business Profits (Line 8 x line 9. If negative, enter 0.) 10

11 New Hampshire Business Profits Tax (Line 10 x 7%) 11

STEP 3 Figure Your Credits

12 Credits allowed under RSA 77-A:5 as shown on Form DP-160 12

13 Subtotal (Line 11 less line 12) 13

14 Business Enterprise Tax Credit (See instructions) 14

15 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 13 or line 14. See instructions) 15

16 NH Business Profits Tax Net of Statutory Credits (Line 13 less line 15. IF NEGATIVE, ENTER 0.) 16

ENTER THE AMOUNT FROM LINE 16 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.

IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.