New Hampshire
Department of
Revenue Administration

2017
DP-80

00DP801711862

BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2017**
or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

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

	2(a) Everywhere (Denominator)	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2 PAYROLL FACTOR			
2(c) Divide 2(b) by 2(a)		(Express as a decimal to 6 places)	

3 PROPERTY FACTOR	3(a) Everywhere (Denominator)				3(b) New Hampshire (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)		

4 TOTAL OF LINES 1(c), 2(c) and 3(c)	4	
5 NEW HAMPSHIRE APPORTIONMENT: 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.	5	