### New Hampshire BET and BPT Partnership Test Case 2 – 2023

This test case is of a partnership Business Enterprise Tax and Business Profits Tax Return for a business organization doing business within and without NH. The amounts reported are carried over from the Federal Form 1065 (not included in test scenario). The tax due is \$2,085 prior to penalties.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET Credit Worksheet, BET-80, NH-1065,

ADDLINFO, and DP-80.

Taxpayer:

**GHI LLC** 

123 CENTER ST

CONCORD, NH 03301

SSN: TAXPAYER: 34-1111118

Filing Status/Entity Type: PARTNERSHIP

Other: Balance due \$2,130 after application of payments and penalties – electronic funds withdrawal available via ACH Debit.

### DO NOT STAPLE



# **New Hampshire**Department of Revenue Administration

2023 BT-SUMMARY



OBTSUM2311862

### **BUSINESS TAX RETURN SUMMARY**

STEP 1 - PRINT OR TYPE		MMD	DYYYY			MMDDY	/YY		
For the CALENDAR year <b>2023</b> or other ta	xab <b>l</b> e period beginnir	ng:			and endin	g:			
Check box if there has been a name	e change since last fil	ling. List fo	rmer nam	ie.					
Proprietor's Last Name								ed a DIN,	
First Name	N	11	Soc	ial Security	Number	De	appropria identific O NOT ente	ation box	/er «.
Corporate, Partnership, Estate, Trust, Non-P	Profit or LLC Name								
GHI LLC									
Taxpayer Identification Number	Principal Busines	s Activity Co	de (Feder	a <b>l</b> )					
3 4 1 1 1 1 1 8									
Number & Street Address									
Address (continued)							Unit T	ype l	Jnit #
City / Town				State	Zip Code + 4 (d	or Canadian Pe	ostal Code)		
STEP 2 - Return Type and Feder	al Information				Return (Gross Busir alue Tax Base over			× Yes	
If you checked "yes" to one or both of the		Are you	required t	o fi <b>l</b> e a BPT f	Return (Gross Busir	ness Income o	over \$103,000)?	Yes	N
questions, you must file the completed return(s) with this BT-Summary.	corresponding	Do you f	i <b>l</b> e a Form	990/990T?				Yes	×
				ral Form 802 3 of Federal I	3, Federal Form 88 Form 1065?	83 and/or ha	ive checked bo	x Yes	×N
	l	Is the bu tax year?		ganization fi <b>l</b>	ing its return on ar	IRS approve	ed 52/53 week	Yes	×
	<b>X 3</b> -PARTNI	ERSH <b>I</b> P	1	- PROPR <b>I</b> ET	ORSH <b>I</b> P	A	MENDED RETU	JRN	LLC



# 2023 BT-SUMMARY



OBTSUM2321862

### **BUSINESS TAX RETURN SUMMARY - Continued**

### STEP 3 - Complete the BET and / or BPT return(s) and then complete the BT-Summary and attach return(s)

-			
STEP 4 - Calculate Your Balance Due or Overpaymen	nt		Round to the nearest whole dollar
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)	2	0 8 5	
(b) Business Profits Tax Net of Statutory Credits 1(b)			
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))		1(c)	2 0 8 5
2 PAYMENTS			
(a) Tax paid with application for extension 2(a)			
(b) Total of taxable period's estimated tax payments 2(b)			
(c) Credit carryover from prior tax period 2(c)			
(d) Tax paid with original return (Amended returns only) 2(d)			
(e) Total of Lines 2(a) through 2(d)		2(e)	
3 TAX DUE: (Line 1(c) minus Line 2(e))		3	2 0 8 5
4 ADDITIONS TO TAX			
(a) Interest (See instructions) 4(a)		4 5	
(b) Failure to Pay (See instructions) 4(b)			
(c) Failure to File (See instructions) 4(c)			
(d) Underpayment of Estimated Tax (See instructions) 4(d)			
(e) Total of Lines 4(a) through 4(d)		4(e)	4 5
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))		5(a)	2 1 3 0
(b) Return Payment Made Electronically 5(b)			
(c) <b>BALANCE DUE</b> : Line 5(a) minus 5(b). Make your payment onlin make check payable to: <b>STATE OF NEW HAMPSHIRE</b>	e at <u>www.revenue.nh.gov/gtc</u> or <b>PAY THIS AMOUNT</b>	5(c)	2 1 3 0
6 <b>OVERPAYMENT</b> : If balance due is less than zero, enter on Line 6	6		
(a) Any amount of overpayment in excess of 500% of Line 1(c) shall refunded (Line 1(c) X 500%).	be 6(a)		
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability (amount entered shall not exce	ed Line 6(a)) (Not available for Fe	DO NOT Pederal RAR)	<b>AY</b> 7(a)
(b) Refund (Only option available for Federal RAR)		DO NOT P	<b>AY</b> 7(b)





# 2023 **BT-SUMMARY**



#### **BUSINESS TAX RETURN SUMMARY - Continued**

#### STEP 5

Under penalties of perjury, I declare that I have examined this BT-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.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

Signature (in ink)		MMDDYYYY
rint Signatory Name & Title		
mail Address		
rhone Number  Check this box if you	ou are filing as a sui	rviving spouse
AID PREPARER'S SIGNATURE & INFORMATION		
ignature of Preparer		MMDDYYYY
rinted Name of Preparer		
imail Address		
Phone Number Preparer Identification Number	mber	
Nama yanda Anlahuana		
-reparer's Address		
Preparer's Address  Address (continued)		
	State	Zip Code + 4 (or Canadian Postal Code)

Mail to: NH DRA PO Box 637 Concord NH 03302-0637

Make Check Payable to: **STATE OF NEW HAMPSHIRE** Enclose but DO NOT staple or tape your attachments

**FILE ONLINE AT GRANITE TAX CONNECT** www.revenue.nh.gov/gtc

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





2023 BET



000BET2311862

### **BUSINESS ENTERPRISE TAX RETURN**

Taxpayer Name											_
GHI LLC											
Taxpayer Identification Number  3 4 1 1 1 1 1 1 8	For the CALENDAR year <b>2023</b> or other taxable period beginning:	IDDYYYY		and en		DYYYY					
•	f the gross business receipts were gro lue tax base is greater than <b>\$281,00</b> 0	I I I I DECK	here if	require	d to file	-orm	BET	- <b>-</b> 80			
				F	Round to th	e near	est v	vhol	e do	llar	
Total Gross Business Receipts for this bus	iness organization					6	5	0	0	0	0
1. Dividends Paid				1			1	2	1	4	6
2. Compensation and Wages Paid or Accrue	d			2		3	4	4	6	1	9
3. Interest Paid or Accrued				3			2	2	2	3	5
4. Taxable Enterprise Value Tax Base (Sum o	of Lines 1, 2, and 3)		4			3	7	9	0	0	0
5. New Hampshire Business Enterprise Tax	(BET) (Line 4 multiplied by .0055) before credi	S		5				2	0	8	5
6. Enter credits against BET. Use DP-160 to	determine credit against BET			6							
7. Enter Tax Due (Line 5 minus 6). If negative	ve, enter Zero. Report on BT-SUMMARY Line 1	a) TAX DUE	7					2	0	8	5

#### **BET RETURN INSTRUCTIONS**

**FORM BET** is required for all Corporations, Partnerships, Proprietorships, Fiduciaries, Trusts, Non-Profits, LLCs, and Combined Groups to report Business Enterprise Tax.

#### TAXABLE PERIOD, NAME, AND TAXPAYER IDENTIFICATION NUMBER

Enter the beginning and ending dates of the taxable period.

Enter the Corporate, Partnership, Proprietorship, Fiduciary, Trust, Non-Profit, or LLC name in the appropriate space provided. Combined filers enter the Principal New Hampshire Business Organization's name. Enter the FEIN, SSN, or DIN in the space provided.

#### **TAXPAYER IDENTIFICATION**

The Commissioner of the Department of Revenue is authorized pursuant to RSA21:J27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.





## 2023 BET CREDIT WORKSHEET



OBETCW2311862

### **BUSINESS ENTERPRISE TAX CREDIT WORKSHEET**

Tax	payeı	r N	ame	<u>,</u>																
Gł	II LL	.C																		
Tax	payeı	r Id	lent	ific	atio	n N	lum	ber						MDDY	YYY					MMDDYYYY
3	4	1	1	1	<u>'</u>	ı	1	1	8		ALENDAR yea xab <b>l</b> e period							and	end	ling:
1.	Busin	ess	s Pro	ofit	s Ta	κ (E	3PT)	fro	m B	PT Return, Line 19 NH-1	I 120−WE, Line	e 12 all otl	her for	ms.					1	1 0 0 4 5
	DP-16 _ine 2	50 p 20(a	part a) N	В, H-1	not 120	to -W	exce /E o	eed r Lir	the	hrough 12, Column B pl amount on Line 1. Inclu 3(a) all other forms. If ot NH-1120-WE, Line 13(b)	ude the resu <b>l</b> t ther credits a	t on the B re app <b>l</b> ied	PT retu	ırn,			1 0	0	4 5	;
	e carr able			ard	am	ou	nts i	in t	he fo	ollowing order for this	Ava	A ai <b>l</b> able Cre	edits			Credit App	B lied to B	BPT		C Excess Credits
3.	BET t Line								ine :	7 BET Return plus			2 0	8 5			2	0	8 5	5
4.	Carry	<i>y</i> 0\	ver E	ЗЕТ	fro	n ı	nint	hр	rior	taxable period			5	7 7				5	7 7	7
5.	Carry	<b>/</b> 0\	ver E	BET	fro	n e	eigh	ith	prio	r taxab <b>l</b> e period			3 1	1 2			3	1	1 2	2
6.	Carry	<b>/</b> 0\	ver E	BET	fro	n s	seve	enth	n pri	or taxab <b>l</b> e period			7	8 9				7	8 9	9
7.	Carry	/ O\	ver E	BET	fro	n s	sixth	n pr	ior t	axable period			9	7 9				9	7 9	9
8.	Carry	/ O\	ver E	3ET	fro	n f	ifth	pri	or ta	axable period			3	0 0				3	0 0	)
9.	Carry	/ O\	ver E	BET	froi	n f	our	th p	orior	taxable period			4	6 7				4	6 7	7
10	. Carı	ry c	over	BE	T fro	om	thi	rd p	orior	taxab <b>l</b> e period			4	5 8				4	5 8	3
11	. Carı	ry c	over	BE	T fro	om	sec	one	d pri	ior taxab <b>l</b> e period			3	1 1				3	1	1
12	. Carı	ry c	over	BE	T fro	om	firs	t pr	ior t	taxab <b>l</b> e period			9	6 7				9	6 7	7



2023 BET-80



OBET802311862

### **BUSINESS ENTERPRISE TAX APPORTIONMENT**

Business Enterprise Name		
GHI LLC		
Taxpayer Identification #  3 4 1 1 1 1 1 8  For the CALENDAR year 2023 or other taxable period beginning:	and e	MMDDYYYY ending:
SECTION I - APPORTIONMENT FACTORS See General Instructions		
Compensation and Wages Factor		Round to the nearest whole dollar
1 New Hampshire Compensation and Wages Paid or Accrued	1	3 4 4 6 1 9
2 Everywhere Compensation and Wages Paid or Accrued	2	5 4 7 2 5 8
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21. Express to six decimal plant	ces. 3	0 . 6 2 9 7 1 9
Interest Factor		
4 Average of New Hampshire Property	4	2 2 3 1 1 5 6
5 Average of Everywhere Property	5	3 4 2 9 1 2 9
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26. Express to six decimal places.	6	0 . 6 5 0 6 4 8
Dividend Factor		
7 New Hampshire Sales	7	2 8 4 3 7 6
8 Everywhere Sales	8	5 2 5 1 3 3
9 SALES FACTOR (Line 7 divided by Line 8). Express to six decimal places.	9	0 . 5 4 1 5 3 1
10 Subtotal (Sum of Lines 3, 6 and 9)	10	1 . 8 2 1 8 9 9
11 DIVIDEND FACTOR (I is a 10 divided by the same beautiful FDFII for the significant of the same by t		

Express to six decimal places.

0 . 6 0 7 3 0 0



2023 BET-80



OBET802321862

### **BUSINESS ENTERPRISE TAX APPORTIONMENT - continued**

Business Enterprise Name																					
GHI LLC																					
Taxpayer Identification # 3 4 1 1 1 1 1 1 8	For the CALENDAR ye or other taxable period be		)23	MMD	DYY	YY						and er	nding:		IDDY	ΎΥΥ					
	SECTION II - BUSINESS EN		RPRIS eral In				EΑ	PPO	ORT	10	NM	ENT									
Dividend Apportionment													Round	to t	the n	ieare	st w	⁄ho <b>l</b> ∈	do ؛	llar	
12 Dividends Paid	12	2					2	0	0	0	0										
13 LESS: Dividend Deduction	13	,																			
14 Subtotal (Line 12 minus Line 13)		_									14						2	0	0	0	0
15 Dividend Apportionment Factor (Fro	n Line 11) 15	;		0		6	0	7	3	0	0										
16 Taxable Dividends (Line 14 multiplied (If negative, use minus sign)	by Line 15)	5					1	2	1	4	6										
17 TOTAL TAXABLE DIVIDENDS (From Lin <b>ZERO.</b> Enter this amount on Form BE	ne 16) <b>IF NEGATIVE, ENTER</b> T, Line 1.	_									17						1	2	1	4	6
Compensation and Wages Appo	ortionment											_									
18 Everywhere Compensation and Wage	es Paid or Accrued 18	3				5	4	7	2	5	8										
19 LESS: Retained Compensation	19	,																			
20 Subtotal (Line 18 minus Line 19)		_									20					5	4	7	2	5	8
21 Compensation Apportionment Facto	r (From Line 3)	21		0		6	2	9	7	1	9	_									
22 Taxable Compensation (Line 20 multi	plied by Line 21)										22	!				3	4	4	6	1	9
23 LESS: Dividend Offset (See Instruction	s) 23	5																			
24 TOTAL TAXABLE COMPENSATION (Lir	e 22 minus Line 23) Enter this am	- 10unt	t on Fo	rm BE	T, Liı	ne 2.					24					3	4	4	6	1	9
Interest Apportionment												_									
25 Interest Paid or Accrued	25	j					3	4	1	7	3										
26 Interest Apportionment Factor (From	Line 6) 26	<u>-</u>		0		6	5	0	6	4	8										
27 Taxable Interest (Line 25 multiplied b	y Line 26) 27	,					2	2	2	3	5										
28 LESS: Dividend Offset (See Instruction	s) 28	3																			
29 TOTAL TAXABLE INTEREST (Line 27 m	inus Line 28) Enter this amount o	– n For	m RFT	Line :	3						20	,					2	2	2	3	5



2023 NH-1065



0010652311862

### **BUSINESS PROFITS TAX RETURN**

Business Organization Name										
GHILLC										
Taxpayer Identification Number MMDDYYYY			MM	DDY\	/YY					
3 4 1 1 1 1 1 8 For the CALENDAR year <b>2023</b> or other taxable period beginning:	ar	nd ending	g:							
1 GROSS BUSINESS PROFITS		Roui	nd to t	the ne	eare	st w	/hole	e dol	llar	
1(a) Enter the amount of ordinary business income (loss) reported on Federal Form 1065, Schedule K, Line 1	1(a)				3	5	0	0	0	0
1(b) Enter the amount of net rental real estate income (loss) reported on Federal Form 1065, Schedule K, Line 2	1(b)									
1(c) Enter the amount of other net rental income (loss) reported on Federal Form 1065, Schedule K, Line 3(c)	1(c)									
1(d) Enter the amount of guaranteed payments reported on Federal Form 1065, Schedule K, Line 4(c)	1(d)									
1(e) Enter the amount of interest income reported on Federal Form 1065, Schedule K, Line 5	1(e)							1	5	7
1(f) Enter the amount of dividend income reported on Federal Form 1065, Schedule K, Line 6(a)	1(f)									
1(g) Enter the amount of royalty income reported on Federal Form 1065, Schedule K, Line 7	1(g)									
1(h) Enter the net short term capital gains, but not below zero, reported on Federal Form 1065, Schedule K, Line 8	1(h)									
If net short term loss, enter loss here										
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)									
1(j) Enter the amount of net §1231 gain (loss) reported on Federal Form 1065, Schedule K, Line 10	1(j)									
1(k) Enter the amount of other income (loss) reported on Federal Form 1065, Schedule K, Line 11	1(k)									
1(l) Enter the amount of any other item of income (loss) not reported on Federal Form 1065, Schedule K, that should be included in gross business profits, including global intangible low-taxed income	1( <b>l</b> )									
1(m) Enter the amount of Section 179 deduction reported on Federal Form 1065, Schedule K, Line 12	1(m)						7	5	0	0
1(n) 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(n)									
1(o) Enter the amount of investment interest expense reported on Federal Form 1065, Schedule K, Line 13(b)	1(o)									
1(p) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1065, Schedule K, Line 13(c)(2)	1(p)									
1(q) Enter the amount of other deductions reported on Federal Form 1065, Schedule K, Line 13(d)	1(q)									
1(r) Enter the amount of foreign taxes paid or accrued as reported on Federal Form 1065, Schedule K, Line 21	1(r)									
1(s) Combine Lines 1(a) through 1( <b>I</b> ) and from the result subtract Lines 1(m) through 1(r)	1(s)				3	4	2	6	5	7



2023 NH-1065



0010652321862

### **BUSINESS PROFITS TAX RETURN**

Business Organization Name															
GHI LLC															
Taxpayer Identification Number		MMDD	YYYY						MMDI	DYYY	Y				
3 4 1 1 1 1 1 1 8	For the CALENDAR year <b>2023</b> or other taxable period beginning:						and	ending:							
NH-1065 continued															
INCREASE or DECREASE TO GROSS	BUSINESS PROFITS TO RECONCILE WITH IRC							Round to	the n	eares <sup>.</sup>	t wh	o <b>l</b> e c	lolla	r	
•	nse taken on federal return in excess of the amo including carryover amounts deducted in this to			I	2(a)										
2(b) Add the amount of bonus dep period pursuant to RSA 77-A:	oreciation taken on the federal return for assets 3-b, l.	placed	in servi	ce thi	2(b)										
adjusted pursuant to RSA 77-A	exclusions taken on the federal return that need a:1, XX and 77-A:3-b, III. Complete and attach So	hedule	IV		2(c)										
period or for prior taxable per					o <b>l</b> e 2(d)										
pursuant to RSA 77-A:1, XX or	ed on the federal return that need to be elimina RSA 77-A:4, XIX. Complete and attach Schedule	e IV			2(e)	Ш									
	ain or loss on the sale of assets used in the busing tax basis reported on the federal return	ness tha	it have	a 	2(f)	Щ									
2(g) Net Lines 2(a) through 2(f)					2(g)	Ш									
Subtotal Line 1(s) adjusted by Line 2	2(g)				3	Ш				3	4	2	6	5	7
Separate entity items of income or e	expense (attach schedu <b>l</b> e)						4								
Gross Business Profits (combine Line	e 3 and Line 4)				5					3	4	2	6	5	7
ADDITIONS AND DEDUCTIONS (R	SA 77-A:4)														
6(a) Deduct interest and dividends	subject to tax under RSA 77 (RSA 77-A:4, I)							6(a)							
6(b) Deduct interest on direct US O	bligations (RSA 77-A:4, II)							6(b)							
6(c) Deduct compensation deducti	on for personal services (RSA 77-A:4, III)					6	(c)				7	4	0	0	C
6(d) Add income taxes or franchise	taxes measured by income (attach schedule of	taxes b	y State	(RSA	77-A:	4, VII)		6(d)							
6(e) Deduct wage adjustment requ	ired by IRC §280C (RSA 77-A:4, IX)							6(e)							
6(f) Add expenses related to federa	al constitutionally exempt income (RSA 77-A:4,	X)						6(f)							
	(attach computation) (RSA 77-A:4, XII)						(g)								
exchange of an interest in the	profits required due to the increase in the basis business organization (RSA 77-A:4, XIV)	s of asse	ets resu	<b>l</b> ting f	rom tl										
Add the amount of the increase the sale or exchange of interest	se in the basis of assets federally, due to st in the business organization					6(h) - <i>i</i>	4								
Check yes if an election is being made to	recognize the basis increase for any sale or exc	hange r	eporte	d abo	ve	☐ Ye	<u> </u>	Mu <b>l</b> tip <b>l</b> e					Yes	ŝ	



2023 NH-1065



0010652331862

### **BUSINESS PROFITS TAX RETURN**

Βu	siness Organization Name											
G	HI LLC											
Ta	payer Identification Number MMDDYYYY				MME	יצסכ	YYY					
3	For the CALENDAR year <b>2023</b> or other taxable period beginning:		and e	nding:	:							
NI	I-1065 continued											
	ine 6(h) continued				Rounc	to t	he r	near	est v	who'	le do	— oll
	If not making an election, deduct the basis increase associated with the											
	transactions, please attach a schedule reporting the details for each	6(h) - I	3									
-	transaction.		_									
	Add the amount of depreciation/amortization on the federal return attributable to an increase in the basis of assets not recognized for NH purposes	6(h) - C										
	Upon the sale of assets, adjust the net gain or loss attributable to an increase in the basis of assets that was not recognized for NH purposes	6(h) - D										
	Net Lines 6(h) - A through 6(h) - D	6(h)										
	6(i) Add Qualified Investment Company (QIC) holders proportional share of QIC profits (RSA 77-A:4, XV)	6(i)										
	6(j) Net Lines 6(a) through 6(i) 6(j)						-	7	4	0	0	C
7	Adjusted Gross Business Profits (Sum of Lines 5 and 6(j)) 7						2	6	8	6	5	Ī
3	New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule.  Enter percentage from Form DP-80, Line 1(c))  Exempt under P.L. 8	- 86 <b>-</b> 272		8	0	Ŀ	5	4	1	5	3	ŀ
9	New Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negative, enter zero.)	9					1	4	5	4	8	(
10	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)											
	NOLD available	10 - A						1	1	5	4	8
	Less NOLD used this tax period	10						1	1	5	4	ŀ
	NOLD to be carried forward	10 - B										
11	New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero.)	11					1	3	3	9	3	8
12	Compute tax (Line 11 multiplied by 7.5%)	12	2					1	0	0	4	,
13	(a) BET Credit only - attach BET Credit Worksheet 13(a)							1	0	0	4	ţ
	-OR-	-										
	(b) Other credits including BET (attach Form DP-160)		13	3(b)								
14	New Hampshire Business Profits Tax Net of Statutory Credits (Line 12 minus Line 13(a) or 13(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)											(

This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules.



PAYROLL FACTOR

2023 DP-80



302468

00DP802311862

### **BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT**

Business Organization Name				
GHILLC				
Taxpayer Identification Number  3 4 1 1 1 1 1 1 8	For the CALENDAR year <b>2023</b> or other taxable period beginning:	MMDDYYYY	and ending:	MMDDYYYY
	1(a Everyw (Denom	here	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR		5 2 5 1 3 3	284376	
			press as a decimal to 6 places) npshire BPT Apportionment	0 . 5 4 1 5 3 1
	2(a Everyv (Denom	here	<b>2(b) New Hampshire</b> (Numerator)	2(c) Payroll Factor

480322

**3(c)** Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)

0.650743

		<b>2(c)</b> Divi	de 2(b) by 2(a) (Express as a dec	imal to 6 places) 0	. 6 2 9 7 1 9
	<b>3(a</b> <b>Everyw</b> (Denomi	here		<b>3(b)</b> <b>New Hamp</b> (Numera	
3 PROPERTY FACTOR	Beginning of Period	End of Period		Beginning of Period	End of Period
Inventory	7812	7644	Inventory	4516	4810
Buildings	2216805	230 16 15	Buildings	1500263	1600121
Furniture & Fixtures	48134	48316	Furniture & Fixtures	25136	24833
Leasehold Improvements			Leasehold Improvements		
Land	1113466	1113466	Land	651316	65 13 16
Other Tangible Assets			Other Tangible Assets		
Subtotal	3 3 8 6 2 1 7	3 4 7 1 0 4 1	Subtotal	2 1 8 1 2 3 1	2281080
Average of Subtotals		3 4 2 8 6 2 9	Average of Subtotals		2 2 3 1 1 5 6
Rented Property (annual rate x 8	)		Rented Property (annual rate x	8)	
Total Everywhere Property		3 4 2 8 6 2 9	Total New Hampshire Property		2231156



# 2023 ADDLINFO



ADDINE2311862

### This form should be completed if filing a NH-1120-WE or if New Hampshire apportionment is less than 100%

BUSINESS PROFITS TAX RETU	URN A	ADDIT	<b>IONAL INFOR</b>	MATION			
Business Organization Name							
GHILLC							
Taxpayer Identification #	MDDYYYY	YYY MMDDYYYY					
3 4 1 1 1 1 1 8 For the CALENDAR year <b>2023</b> other taxable period beginning				and ending:			
YOU ARE REQUIRED TO FILE A BUSINESS PRO IS GREATER T				OSS BUSINES	S INCOME		
If the business organization is a partnership the due date of the return is the FIFTEENTH DAY OF THE THIRD MONTH FOLLOWING THE END OF THE TAXABLE PERIOD. If the business organization is not a partnership the due date of the return is the FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE TAXABLE PERIOD.			pal Business Activity in New Hampshire				
Business locations in New Hampshire - location of factories, sales offices,	wareho	ouses, et	C.	Т			
Check box and attach a list if more space is required							
123 MAIN ST CONCORD							
154 MAIN ST LACONIA	2 0 0 0 Year first NH return filed						
165 S WILLOW ST MANCHESTER		NH State of Incorporation					
City, State and Country where records are located				•			
City / Town State			Country				
CONCORD	NH		UNITED STATES				
Business locations outside of New Hampshire				Answer Yes or No			
Check box and attach a list if more space is required			Registered to do	Files returns	Apportion sales, payroll and/or property in state where located?		
City / Town	Stat	e	business in state where located?	in state where <b>l</b> ocated?			
LOWELL	MA						
Type of Business			YES	YES	YES		
RESIDENTIAL RENTAL							
City / Town	Stat	ie .					
Type of Business							
City / Town	Stat	e					
Type of Business							



# 2023 ADDLINFO



ADDINF2321862

### **BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION - continued**

Business Organization Name					
GHI LLC					
Taxpayer Identification #  3 4 1 1 1 1 1 1 8	For the CALENDAR year <b>202</b> other taxable period beginn		and ending:	MMDDYYYY	
Is the business organization filing its tax return on an IRS approved 52/53 week tax year?	Yes X No If yes, pro	MMDDYYYY vide the date d begins	and ends	MMDDYYYY	
ls this business organization affiliated with any Identify affiliated business organization by na		t files business tax returns with this and attach a list if more space is rec		Yes X No	
Does the business organization file as part of		Yes No			
Is the business organization registered with the NH Secretary of State?	<b>x</b> Yes No	If YES, provide Business ID 1 2 3 1	1 7	5, provide YEAR tered	2 0 0 0
In which state is the business organization do	State miciled?:				
Did the business organization have a change Revenue Service, or another state's taxing aut	,	•		Yes 🗶 No	
If yes, provide full details. Use additional shee	et(s) if necessary.				