### New Hampshire BET and BPT Corporate Test Case 2 - 2024

This test case is of a corporate (tax classification of "S" Corp) 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 1120S (not included in test scenario). The tax due is \$11,894 prior to application of payments in the amount of \$9,575 resulting in a balance due of \$2,319.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET Credit Worksheet, BET-80, NH-1120, SCHEDULE IV, ADDLINFO, DP-80 and DP-120

Taxpayer:

LMN INC

123 COURT ST

LACONIA, NH 03246

FEIN: TAXPAYER: 42-1111115

Filing Status/Entity Type: CORPORATION

Other: Balance due \$2,319 after application of payments – electronic funds withdrawal available via ACH debit.

### **DO NOT STAPLE**

New Hampshire Department of

**BT-SUMMARY** Revenue Administration

2024



	BUSIN	ESS	TAX RI	ETURN	SUMN	1ARY							
STEP 1 - PRINT OR TYPE		м	IMDDYYYY	(			Μ	MDDY	YYY				
For the CALENDAR year <b>2024</b> or other t	axab <b>l</b> e period beginning	:				and endi	ng:						
Check box if there has been a nam	e change since last filin	g. List	former n	ame.									
Proprietor's Last Name											ued a D DIN i	-	
First Name	MI			Social Secur	ity Numb	er		D	app id O NO	oropri lentifi DT ent	iate ta ication er SSN iave a	xpaye 1 box. 1 or FE	
Corporate, Partnership, Estate, Trust, Non-	Profit or LLC Name									•			
LMN INC													
Taxpayer Identification Number42111115Number & Street Address	Principal Business /	Activity	Code (Fed	dera <b>l</b> )									
129 COURT ST													
Address (continued)										Unit	Туре	Un	iit #
City / Town				State	Z	2ip Code + 4	(or Can	adian P	Posta <b>l</b> C	ode)			
LACONIA				NH		0 3 2	4 6						
STEP 2 - Return Type and Fede	ral Information			d to fi <b>l</b> e a Bl or Enterprise					;		>	<b>〈</b> Yes	No
If you checked "yes" to one or both of questions, you must file the completed		Are yo	ou require	d to fi <b>l</b> e a Bl	PT Return	n (Gross Bus	iness <b>I</b> r	ncome	over \$	103,000	))? <b>&gt;</b>	<b>&lt;</b> Yes	No
return(s) with this BT-Summary.	Corresponding	Do yo	ou fi <b>l</b> e a Fo	rm 990/990	T?							Yes	× No
				deral Form 8 e B of Feder			3883 ar	id/or hi	ave che	ecked b	хох	Yes	× No
	I	ls the tax ye		organizatior	n fi <b>l</b> ing its	return on a	an IRS a	ipprove	ed 52/5	53 weeł	k	Yes	× No
OR CORPORATION	PARTNERSH			PROPRIET					NDED R	ETURN			LC DAO
				, is ocian				, ,, ,, ,L					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

This submission is the result of an IRS Adjustment for this form year. A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. For taxable periods ending on or before December 31, 2020, you must use Form DP-87 - (entity specific) to report IRS adjustments.





*Revenue Administration* 





OBTSUM2421862

### **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 Overpa	yment			ROUNI	O TO THE NI	EAREST W	HOLE D	OLLA	R
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)		86	7 0						
(b) Business Profits Tax Net of Statutory Credits 1(b)		32	2 4						
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))			1(c				1 1	8	9 4
2 PAYMENTS				_					
(a) Tax paid with application for extension	2(a)								
(b) Total of taxable period's estimated tax payments	2(b)	95	7 5						
(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)				g	9 5	7 5
3 TAX DUE: (Line 1(c) minus Line 2(e))			3				2	2 3	19
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)	4(d)								
(e) Total of Lines 4(a) through 4(d)			4(e)						
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))			5(a)				2	2 3	19
(b) Return Payment Made Electronically	5(b)								
(c) <b>BALANCE DUE</b> : Line 5(a) minus 5(b). Make your paymen or make check payable to: <b>STATE OF NEW HAMPSHIRE</b>	nt online at <u>gtc.revenue.nh.gov/TAP/</u> PAY THIS AMOUN		5(c)				2	2 3	1 9
6 <b>OVERPAYMENT</b> : If balance due is less than zero, enter on Li	ine 6 6								
(a) Any amount of overpayment in excess of 500% of Line 1(c refunded (Line 1(c) X 500%).	c) shall be 6(a)								
<ul><li>7 Apply overpayment amount on Line 6 to:</li><li>(a) Credit - Next Year's Tax Liability (amount entered shall no</li></ul>	$\frac{1}{1}$			<b>DT PAY</b> ) 7(a	<b>N</b>				
(b) Refund <b>(Only option available for Federal RAR)</b>			<b>JO N</b>	<b>)T PAY</b> 7(t	D)				







OBTSUM2431862

### **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.

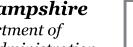
### **TAXPAYER'S SIGNATURE & INFORMATION**

Signature (in ink)	MMDDYYYY
Print Signatory Name & Title	
Email Address	
Phone Number	
Check this box if you	are filing as a surviving spouse
PAID PREPARER'S SIGNATURE & INFORMATION	
Signature of Preparer	MMDDYYYY
Printed Name of Preparer	
Email Address	
Phone Number Preparer Identification Numbe	r
Preparer's Address	
Address (continued)	
City / Town	State Zip Code + 4 (or Canadian Postal Code)
Mail to:Make Check Payable to:NH DRASTATE OF NEW HAMPSHIR	FILE ONLINE AT GRANITE TAX CONNECT
PO Box 637 Enclose but DO NOT staple or tap Concord NH 03302-0637 attachments	e your gtc.revenue.nh.gov/TAP/_/

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



# **New Hampshire** Department of Revenue Administration







000BET2411862

### **BUSINESS ENTERPRISE TAX RETURN**

Taxpayer Name												
LMN INC												
Taxpayer Identification Number       M         For the CALENDAR year 2024 or other taxable period beginning:       0	MDDYYYY		and en	ding		DY	YYY					
You are required to file this return if the gross business receipts were g than <b>\$281,000</b> or the enterprise value tax base is greater than <b>\$281,00</b>		k here if	equire	ed to	o file	For	m E	BET	-80.			
			RO	UND	то тн	E NE	ARES	ST W	HOL	E DO	ILA	R
Total Gross Business Receipts for this business organization					1	0	3	4	6	0	0	0
1. Dividends Paid								5	0	0	0	0
2. Compensation and Wages Paid or Accrued			2			1	5	0	0	3	0	0
3. Interest Paid or Accrued			3					2	6	1	0	0
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)		4				1	5	7	6	4	0	0
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before crec	lits		5						8	6	7	0
6. Enter credits against BET. Use DP-160 to determine credit against BET		1	5									
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line	1(a) TAX DUE	7							8	6	7	0







OBETCW2411862

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

Taxpayer Name			
LMN INC			
Taxpayer Identification Number     For the C/     other ta	MMDDYY ALENDAR year <b>2024</b> or xable period beginning:	YY and endin	MMDDYYYY Ig:
1. Business Profits Tax (BPT) from BPT Return, Line 19 NH-1	120-WE, Line 12 all other forms.	1	1 4 0 9 7
<ol> <li>Sum the amounts from Column B, Lines 3 through 13, an NH-1120-WE or on Line 13(a) on other BPT forms. If DP-1 DP-160, Part B, Line 9 amount and apply on Line 20(b) of on other BPT forms.</li> </ol>	60 credits exist, instead include	1 0 8 7 3	
Use carry forward amounts in the following order for this taxable period	A Available Credits	B Credit Applied to BPT	C Excess Credits
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.	8 6 7 0	8 6 7 0	
4. Carry over BET from tenth prior taxable period	1 1 8 8	1 1 8 8	
5. Carry over BET from ninth prior taxable period	5 0 0	5 0 0	
6. Carry over BET from eighth prior taxable period	2 0 0	2 0 0	
7. Carry over BET from seventh prior taxable period	1 5 0	1 5 0	
8. Carry over BET from sixth prior taxable period	7 5	7 5	
9. Carry over BET from fifth prior taxable period	3 5	3 5	
10. Carry over BET from fourth prior taxable period	1 5	1 5	
11. Carry over BET from third prior taxable period	1 0	1 0	
12. Carry over BET from second prior taxable period	2 0	2 0	
13. Carry over BET from first prior taxable period	1 0	1 0	









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### **BUSINESS ENTERPRISE TAX APPORTIONMENT**

Business Enterprise Name				
LMN INC				
Taxpayer Identification #	For the CALENDAR year <b>2024</b> or other taxable period beginning:	MMDDYYYY	and en	MMDDYYYY ding:
	SECTION I - APPORTIONM See General Instru			
COMPENSATION AND WAGES FA	ACTOR		_	ROUND TO THE NEAREST WHOLE DOLLAR
1 New Hampshire Compensation and Wag	ges Paid or Accrued		1	1500300
2 Everywhere Compensation and Wages F	Paid or Accrued		2	2500100
3 COMPENSATION FACTOR (Line 1 divided	3	0.60096		

### **INTEREST FACTOR** 4 Average of New Hampshire Property

5 Average of Everywhere Property	5	1516000
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26. Express to six decimal places.	6	0.537269

### **DIVIDEND FACTOR**

7 New Hampshire Sales	7	6480000
8 Everywhere Sales	8	1 0 3 4 6 0 0 0
9 SALES FACTOR (Line 7 divided by Line 8). Express to six decimal places.	9	0.626329
10 Subtotal (Sum of Lines 3, 6 and 9)	10	1.763694
11 DIVIDEND FACTOR (Line 10 divided by the number of "EVERYWHERE" factors in the subtotal). Enter this amount on Line 15. Express to six decimal places.	11	0.587898



8 1 4 5 0 0







### **BUSINESS ENTERPRISE TAX APPORTIONMENT (continued)**

Business Enterprise Name																				
LMN INC																				
Taxpayer Identification #	For the CALENDAR year <b>202</b> other taxable period begin		MMD	ΟΥΥΥ	Y						and ei	nding		NDD'	YYYY	/				
	SECTION II - BUSINESS EN See		<b>RPRISI</b> eral Ins				SE	AP	PC	DRT	ION	MEN	T							
DIVIDEND APPORTIONMENT												RO	JND T	о тні	ENEA	REST	. мно	ILE C	DOLLA	R
12 Dividends Paid	12					8	5	0	4	9										
13 LESS: Dividend Deduction	13																			
14 Subtotal (Line 12 minus Line 13)										14						8	5	0	4	ç
15 Dividend Apportionment Factor (From	Line 11) 15		0	•	5	8	7	8	9	8	_									
16 Taxable Dividends (Line 14 multiplied k (If negative, use minus sign)	by Line 15) 16	_				5	0	0	0	0										
17 TOTAL TAXABLE DIVIDENDS (From Line IF NEGATIVE, ENTER ZERO. Enter this										17						5	0	0	0	C
											-									
COMPENSATION AND WAGES AF           18         Everywhere Compensation and Wages				2	5	0	0	1	0	0										
19 LESS: Retained Compensation	19																			
20 Subtotal (Line 18 minus Line 19)										20	)			2	5	0	0	1	0	(
21 Compensation Apportionment Factor (	From Line 3) 21		0		6	0	0	0	9	6	_									
22 Taxable Compensation (Line 20 multip	lied by Line 21)	-								22	2			1	5	0	0	3	0	C
23 LESS: Dividend Offset (See Instructions)	23																			
24 TOTAL TAXABLE COMPENSATION (Line	22 minus Line 23) Enter this amoun	nt on F	orm BE	r, Line	e 2.					24				1	5	0	0	3	0	C
INTEREST APPORTIONMENT											_									
25 Interest Paid or Accrued	25					4	8	5	7	9										
26 Interest Apportionment Factor (From L	ine 6) 26		0	•	5	3	7	2	6	9										
27 Taxable Interest (Line 25 multiplied by	Line 26) 27	_				2	6	1	0	0										
28 LESS: Dividend Offset (See Instructions)	28																			
29 TOTAL TAXABLE INTEREST (Line 27 min	us Line 28) Enter this amount on Fo	rm BE	T, Line 3							29						2	6	1	0	0







**BUSINESS PROFITS TAX RETURN** 



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#### **Business Organization Name** LMN INC Taxpayer Identification Number MMDDYYYY MMDDYYYY For the CALENDAR year 2024 or and ending: other taxable period beginning: 1 - FEDERAL TAXABLE INCOME/(LOSS) ROUND TO THE NEAREST WHOLE DOLLAR Enter Amount Reported on: 2 2 5 2 0 If 1120, Federal Form 1120, Line 28 0 If 1120S, DP-120. Line 2 (attach DP-120 to tax return) 2 - INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IRC 2(a) Add amount of IRC §179 expense taken on Federal Form 4562 in excess of the amount permitted 0 0 n 0 3 pursuant to RSA 77-A:3-b, IV, including carryover amounts deducted in this taxable period 2(a) 2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this 0 2 0 0 period pursuant to RSA 77-A:3-b, I 2(b) 2(c) Add any other deductions or exclusions taken on the federal return that need to be eliminated or 5 0 0 0 2 adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III. Complete and attach Schedule IV 2(c) 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) 2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted 5 0 0 0 pursuant to RSA 77-A:1, XX or RSA 77-A:4, XIX. Complete and attach Schedule IV 2(e) 2(f) Increase or Decrease for the net gain or loss on the sale of assets used in the business which have a different State basis from the tax basis reported on the federal return 2(f) 2(g) Net Lines 2(a) through 2(f) 2(g) 6 2 0 0 0 3 Subtotal Line 1 adjusted by Line 2(g) 3 2 8 7 2 0 0 4 Separate entity items of income or expense (attach schedule) 4 5 Gross Business Profits (combine Line 3 and Line 4) 5 2 8 7 2 0 0 6 - ADDITIONS AND DEDUCTIONS (RSA 77-A:4) 6(a) Deduct interest on direct US Obligations (RSA 77-A:4, II) 6(a) 6(b) Add income taxes or franchise taxes measured by income (attach schedule of taxes by State) 5 2 0 0 (RSA 77-A:4, VII) 6(b) 6(c) Add federal non-recognized IRC §337 Gain (RSA 77-A:4, VIII) 6(c) 6(d) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX) 6(d) 1 0 0 0 6(e) Add expenses related to federal constitutionally exempt income (RSA 77-A:4, X) 6(e) 6 5 0 0 6(f) Deduct foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI) 6(f) 1 3 0 0 6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII) 6(g)









### **BUSINESS PROFITS TAX RETURN**

Business Organization Name													
Taxpayer Identification Number	For the CALENDAR year <b>2024</b> or other taxable period beginning:	MMDDYYYY			and er	nding		DDY	YYY				
NH-1120 (continued)													
	ofits required due to the increase in the bas t in the business organization (RSA 77-A:4,	5	from			ROUN	ID TO T	HE NE	ARES	5T WH	IOLE I	DOLL	
-	the basis of assets federally, due to the sal			6(h) - A									
Check yes if an election is being n	nade to recognize the basis increase for any	/ sale or exchange re	ported a	bove.	Y	es		ultiple ched					Y
	the basis increase associated with the sale reporting multiple transactions, please atta saction.		e	5(h) - B									
Add the amount of depreciation/a to an increase in the basis of asset	amortization on the federal return attributa s not recognized for NH purposes.	ble	1	6(h) - C									
	net gain or loss to remove any basis increa nat was not recognized for NH purposes.	ase recognized	(	5(h) <b>-</b> D									
Net Lines 6(h) - A through 6(h) - D			e	5(h)	_								
6(i) Add Qualified Investment Compan	y (QIC) holders proportional share of QIC p	rofits (RSA 77-A:4, X)	/) 6(i)								5	0	0
6(j) Deduct assistance payments under	12 USC §1823 (RSA 77-A:4, XVI)		6(j)								1	5	0
6(k) For tax years commencing on or a Deduct current year business inte	iter January 1, 2024: rest expense disallowed under IRC §163(j) (	RSA 77-A:4, XX).	6(k) <del>-</del> A										
	siness interest expense carryforward dedu lucted for NH purposes in prior years under		6(k) - B										
	business interest expense carryforward une efore January 1, 2024 (RSA 77-A:4, XX).	der IRC	6(k) <del>-</del> C										
Net Lines 6(k) - A through 6(k) - C			6(k)										
6( <b>l</b> ) Net Lines 6(a) through 6(k)		6( <b>l</b> )								1	2	9	0 0
Adjusted Gross Business Profits (Sum o	f Lines 5 and 6( <b>l</b> ))	7	-						3	0	0	1	0
New Hampshire Apportionment (If oth percentage from Form DP-80, Line 1(c))	er than 100%, comp <b>l</b> ete Form DP-80 BPT A	pportionment Sched Exempt u			2	8	0		6	2	6	3	2 9
New Hampshire Business Profits before	e NOL (Line 7 multiplied by Line 8. If negati	ive, enter zero)	9						1	8	7	9	6
0 Deduct New Hampshire Net Operating NOLD available	g Loss Deduction (NOLD) (attach Form DP-	132) (RSA 77-A:4, XII	l) 10 - A										
Less NOLD used this tax period		10											
NOLD to be carried forward			- 10 - B										









### **BUSINESS PROFITS TAX RETURN**

Bu	siness Organization Name								
LN	IN INC								
Тах	payer Identification Number MMDDYYYY For the CALENDAR year <b>2024</b> or other taxable period beginning:		and ending	MMDDYY :	ΥY				
Nŀ	I-1120 (continued)								
			ROUND	TO THE NEARE	ST WH	OLE D	OLLA	R	
11	New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero)	11			18	7	9	6	1
12	Compute tax (Line 11 multiplied by 7.5%)	12			1	4	0	9	7
13	(a) BET Credit only (attach Form BET Credit Worksheet) 13(a)				1	0	8	7	3
	- <b>OR-</b> (b) Other credit including BET (attach Form DP-160)	13(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) 14					3	2	2	4

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









SCHD042411862

### **OTHER INTERNAL REVENUE CODE RECONCILING ADJUSTMENTS**

Business Organization Name			
LMN INC			
Taxpayer Identification Number		MMDDYYYY	MMDDYYYY
	For the CALENDAR year <b>2024</b> or other taxable period beginning:		and ending:

This form must be completed by any business organization reporting any amounts on Lines 2(c) or 2(e) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or Lines 10(c) or 10(e) of Form NH-1120-WE. Attach additional sheets if necessary.

### **PART A - ADDITIONS**

Detail any amounts included on Line 2(c) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or on Line 10(c) of Form NH-1120-WE. The additions should equal amounts reported on the corresponding return. Report all values as a positive number.

			Round	to th	ne ne	arest	t wh	ole d	olla	•	
1. Foreign dividends consisting of GILTI that were not previously subject to Business Profits Tax.	1						1	0	0	0	0
2. Foreign dividends consisting of deemed one-time repatriation under the Tax Cuts and Jobs Act of 2017 (TCJA) not previously subject to Business Profits Tax.	2						1	5	0	0	0
3. Charitable deductions in excess of the limitation in the TCJA.											
4. Amounts deducted under IRC §181.											
5.	5										
6.	6										
7.	7										
8.	8										
TOTAL ADDITION	<b>S</b> 9						2	5	0	0	0

### **PART B - DEDUCTIONS**

Detail any amounts included on Line 2(e) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or on Line 10(e) of Form NH-1120-WE. The deductions should equal amounts reported on the corresponding return. . . . \_

	Report all values as a positive number Round to the nearest whole dollar.					
1. Global Intangible Low-Taxed Income (GILTI) deduction as determined under IRC §250(a).	1		5	0	0	0
2.	2					
3.	3					
4.	4					
5.	5					
TOTAL DEDUCTION	<b>S</b> 6		5	0	0	0







ADDINF2411862

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

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

Business Organization Name				
LMN INC				
Taxpayer Identification #	MMDD	YYY	MMD	DYYYY
	NDAR year <b>2024</b> or le period beginning:		and ending:	
YOU ARE REQUIRED TO FILE A BU IS	SINESS PROFITS TA GREATER THAN \$1		OSS BUSINES	S INCOME
If the business organization is a partnership the due date FIFTEENTH DAY OF THE THIRD MONTH FOLLOWING THE EI PERIOD. If the business organization is not a partnership the du the FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWIN TAXABLE PERIOD.	ND OF THE TAXABLE Princ	ipal Business Activity in N	lew Hampshire	
Business locations in New Hampshire - location of factori	es, sales offices, warehouse	s, etc.		
Check box and attach a list if more space is required				
123 MAIN ST MANCHESTER				
555 SOUTH ST LACONIA			2 0 0 1	Year first NH return fileo
			NH	State of Incorporation
City, State and Country where records are located City / Town LACONIA	State NH	Country UNITED STATE	S	
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
City / Town	State	business in state where located?	in state where <b>l</b> ocated?	and/or property in state where located?
BOSTON	MA	where located?	where located?	where located?
		YES	YES	YES
Type of Business				
	State			
City / Town	State			
	State CA	NO	NO	NO
City / Town SACRAMENTO				
City / Town SACRAMENTO Type of Business	CA			







ADDINF2421862

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

Business Organization Name		
LMN INC		
Taxpayer Identification # For the CALENDAF other taxable pe	•	MMDDYYYY and ending:
Is the business organization filing its tax return on an IRS approved 52/53 week tax year?	MMDDYYYY If yes, provide the date the period begins	MMDDYYYY and ends
Is this business organization affiliated with any other business organ Identify affiliated business organization by name and FEIN	nization that files business tax returns w Check box and attach a list if more spac	
Does the business organization file as part of a unitary group in any	y other jurisdiction?	Yes 🗙 No
Is the business organization registered with the NH Secretary of State? Yes 🗙 No	If YES, provide Business ID	If YES, provide YEAR registered
In which state is the business organization domiciled?: State		
Did the business organization have a change in income due to a fin Revenue Service, or another state's taxing authority since its most r		
If yes, provide full details. Use additional sheet(s) if necessary.		







### **COMPUTATION OF S CORPORATION GROSS BUSINESS PROFITS**

Business Organization Name										
LMN INC										
Taxpayer Identification Number MMDDYYYY				MM	DDY	YYY				
For the CALENDAR year <b>2024</b> or other taxable period beginning:		an	nd ending	g:						
HAMPSHIRE SHAREHOLDERS / MEMBERS? Yes X No after the end of	the caler	-9 under separate cover on or before May endar year to report actual distributions to olders / members.								
INCOME AND DEDUCTIONS FROM FEDERAL FORM 1120S, SCHEDULE K	S-CORP ROUND TO THE NEAREST WHOLE DOLLAR									
(a) Enter the amount of ordinary business income (loss) reported on Federal Form 1120S, Schedule K, Line 1	1(a)			2	4	0	2	0	0	
(b) Enter the amount of net rental real estate income (loss) reported on Federal Form 1120S, Schedule K, Line 2	1(b)				3	5	0	0	0	
(c) Enter the amount of other net rental income (loss) reported on Federal Form 1120S, Schedule K, Line 3(c)	1(c)									
(d) Enter the amount of interest income reported on Federal Form 1120S, Schedule K, Line 4	1(d)									
(e) Enter the amount of dividend income reported on Federal Form 1120S, Schedule K, Line 5(a)	1(e)									
(f) Enter the amount of royalty income reported on Federal Form 1120S, Schedule K, Line 6	1(f)									
(g) Enter the amount of net short-term capital gain reported on Federal 1120S, Schedule K, Line 7, less t mount of net long-term capital loss reported on Federal 1120S, Schedule K, Line 8a, but not less than ze										
If the sum of Federal 1120S, Schedule K, Lines 7 and 8(a) gains and losses is less than zero, enter net loss.		-								
(h) Enter the amount of net long-term capital gain reported on Federal Form 1120S, Schedule K, Line & ess the amount of net short-term capital loss reported on Federal 1120S, Schedule K, Line 7, but not less han zero.										
(i) Enter the amount of net §1231 gain (loss) reported on Federal Form 1120S, Schedule K, Line 9	1(i)									
(j) Enter the amount of other income (loss) reported on Federal Form 1120S, Schedule K, Line 10	1(j)									
(k) Enter the amount of any other item of income (loss) not reported on Federal Form 1120S, Schedule that should be included in gross business profits, including global intangible low-taxed income	e K, 1(k)									
(I) Enter the amount of Section 179 deduction reported on Federal Form 1120S, Schedule K, Line 11	1( <b>I</b> )									
(m) Enter the amount of charitable contributions reported on Federal Form 1120S, Schedule K, Line 12(a Form 1120S must follow C-CORP limitations	a). 1(m)				5	0	0	0	0	
(n) Enter the amount of investment interest expense reported on Federal Form 1120S, Schedule K, Line 12(b)	1(n)									
(o) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1120S, Schedule K, Line 12(c)	1(o)									
(p) Enter the amount of other deductions reported on Federal Form 1120S, Schedule K, Line 12(d)	1(p)									
(q) Enter the amount of foreign taxes paid or accrued as reported on Federal Form 1120S, Schedule K, Line 16(f)	1(q)									
2 Combine Lines 1(a) through 1(k) and from the result subtract the sum of Lines 1(l) through 1(q). Report on NH-1120-WE, Schedule I-A, Line 2 or NH-1120 Line 1	2			2	2	5	2	0	0	

File only one form combining all S-Corp entities reporting as part of the combined returns. Include a statement detailing each entity separately, similar to the method used for consolidated federal pages.



## New Hampshire

Department of Revenue Administration





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

Bus	iness Organization Name										
LN	IN INC										
Tax	payer Identification Number		ALENDAR year <b>2</b> xab <b>l</b> e period be		MMDDYYYY		and ending:	MMDD	ſŸŸŶ		
				<b>1(a)</b> <b>Everyw</b> (Denomin	here	New Ha	<b>(b)</b> I <b>mpshire</b> erator)	Sale	1(c) s/Receipts Factor		
1	SALES/RECEIPTS FACT	OR		1 (	0346000		6480000				
							imal to 6 p <b>l</b> aces) <b>Apportionment</b>	0	. 6 2 6 3 2 9		
				<b>2(a)</b> <b>Everyw</b> (Denomi	here	New Ha	<b>(b)</b> m <b>pshire</b> erator)	2(c) Payroll Factor			
2	PAYROLL FACTOR			:	2500100		1500300				
				<b>2(c)</b> Divid	de 2(b) by 2(a) (	Express as a dec	cimal to 6 places)	0	. 6 0 0 0 9 6		
		3(a Everyv (Denom	vhere				N	<b>3(b</b> ) ew Ham (Numera	pshire		
3	PROPERTY FACTOR	Beginning of Period	End of Per	riod			Beginning of P	eriod	End of Period		
	Inventory	154000		149000		Inventory	9	96000	99000		
	Buildings	989000	Ś	995000		Buildings 6		48000	598000		
	Furniture & Fixtures	172000		18 10 0 0	Furni	iture & Fixtures	860		860		102000
	Leasehold Improvements				Leasehold Improvements		ments				
	Land	196000		196000		Land					
	Other Tangible Assets				Other T	angib <b>l</b> e Assets					
	Subtotal	1511000	152	1000		Subtotal	830	000	799000		

1 5 1 6 0 0 0 Average of Subtotals

1 5 1 6 0 0 0 Total New Hampshire Property

Rented Property (annual rate x 8)

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

Average of Subtotals

Rented Property (annual rate x 8)

Total Everywhere Property

8 1 4 5 0 0

8 1 4 5 0 0

0.537269