



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2024** or
other taxable period beginning:

MMDDYYYY

and ending:

| | 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) (Express as a decimal to 6 places) This is your New Hampshire BPT Apportionment | | | |

| | 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(a) Everywhere (Denominator) | | | 3(b) New Hampshire (Numerator) | |
|--|--|---------------|-----------------------------------|---|---------------|
| | Beginning of Period | End of Period | | Beginning of Period | End of Period |
| 3 PROPERTY FACTOR | | | | | |
| 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) | | | | | |