



**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:

	<b>1(a)</b> <b>Everywhere</b> (Denominator)	<b>1(b)</b> <b>New Hampshire</b> (Numerator)	<b>1(c)</b> <b>Sales/Receipts Factor</b>
1 SALES/RECEIPTS FACTOR			
<b>1(c) Divide 1(b) by 1(a) (Express as a decimal to 6 places)</b> <b>This is your New Hampshire BPT Apportionment</b>			

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

	<b>3(a)</b> <b>Everywhere</b> (Denominator)			<b>3(b)</b> <b>New Hampshire</b> (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		
<b>3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)</b>					