

New Hampshire BET and BPT Corporate Test Case 2 – 2018

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 \$11,820 prior to application of payments in the amount of \$11,551 resulting in a balance due of \$269.

Federal Forms: Not included

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

Taxpayer:

LMN INC

123 PLEASANT ST

LACONIA, NH 03246

SSN: TAXPAYER: 00-4111116

Filing Status/Entity Type: CORPORATION

Other: Balance due \$269 after application of payments – electronic funds withdrawal available via ACH Debit.

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2018 BT-SUMMARY



BUSINESS TAX RETURN SUMMARY

STEP 1 - PRINT OR TYPE

For the CALENDAR year 2018 or other taxable period beginning: 0 1 0 1 2 0 1 8 and ending: 1 2 3 1 2 0 1 8

Check box if there has been a name change since last filing. List former name.

Proprietorship Last Name

First Name

MI

Social Security Number

Spouse's Last Name (If property jointly owned)

First Name

MI

Social Security Number

If issued a DIN, DO NOT enter SSN or FEIN

Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name

LMN INC

Taxpayer Identification Number

0 0 4 1 1 1 1 6

Principal Business Activity Code (Federal)

2 1 1 3 4 8

Number & Street Address

123 PLEASANT ST

Address (continued)

City / Town

LACONIA

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 2 4 6

STEP 2 - Return Type and Federal Information

If "yes" to the first two questions you must complete this BT-SUMMARY or your return will be considered incomplete and may be subject to penalties.

Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)? Yes No

Are you required to file a BPT Return (Gross Business Income over \$50,000)? Yes No

Do you file a Form 990/990T? Yes No

Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 12b on Schedule B of Federal Form 1065? Yes No

OR 2 - CORPORATION

2 - COMBINED GROUP

3 - PARTNERSHIP

5 - NON-PROFIT

1 - PROPRIETORSHIP

4 - FIDUCIARY

AMENDED RETURN

FINAL RETURN

Check here if the IRS has made any agreed or partially agreed to adjustment(s) for any federal income tax return, which adjustment(s) has not been previously reported to New Hampshire. Do not use this form to report an IRS adjustment.

Enter Years Covered by IRS (MMYYYYMMYYYY)

Check Appropriate Box:

Payment Required

Refund Request

Credit Next Year's Tax Liability

No Payment Required

BT-SUMMARY 2018 Version 1.1 7/2018

Do not use this form to report an IRS adjustment. See Step 2 instructions.



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 Overpayment

Round to the nearest whole dollar

1 (a) Business Enterprise Tax Net of Statutory Credits	1(a)									1	0	6	4	1		
(b) Business Profits Tax Net of Statutory Credits	1(b)									1	1	7	9			
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))	1(c)									1	1	8	2	0		
2 PAYMENTS																
(a) Tax paid with application for extension	2(a)															
(b) Total of taxable period's estimated tax payments	2(b)									1	1	5	5	1		
(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)									1	1	5	5	1		
3 TAX DUE: (Line 1(c) minus Line 2(e))	3														2 6 9	
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 6 9	
(b) Return Payment Made Electronically	5(b)															
(c) BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE PAY THIS AMOUNT																
	5(c)														2 6 9	
6 OVERPAYMENT: If balance due is less than zero, enter on Line 6	6														0	
7 Apply overpayment amount on Line 6 to:																
(a) Credit - Next Year's Tax Liability	7(a)	DO NOT PAY														
(b) Refund	7(b)	DO NOT PAY														

STEP 5

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



BUSINESS TAX RETURN SUMMARY - Continued

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)

MDDYYYY

0	4	0	5	2	0	1	8
---	---	---	---	---	---	---	---

Signature (in ink)

MDDYYYY

--	--	--	--	--	--	--	--

Print Signatory Name & Title

THE PRESIDENT

Email Address

THEPRESIDENT@LMNINC.COM

Phone Number

6	0	3	5	2	4	1	2	3	4
---	---	---	---	---	---	---	---	---	---

Check this box if you are filing as a surviving spouse

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

MDDYYYY

0	4	0	5	2	0	1	8
---	---	---	---	---	---	---	---

Printed Name of Preparer

TAX PREP

Email Address

TP@GMAIL.COM

Phone Number

6	0	3	5	2	4	4	3	2	1
---	---	---	---	---	---	---	---	---	---

Preparer Identification Number

P	1	1	1	1	1	2	2	2
---	---	---	---	---	---	---	---	---

Preparer's Address

321 PLEASANT ST

Address (continued)

City / Town

LACONIA

State

NH

Zip Code + 4 (or Canadian Postal Code)

0	3	2	4	6			
---	---	---	---	---	--	--	--

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make Check Payable to:
STATE OF NEW HAMPSHIRE



BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
 or other taxable period beginning:

MMDDYYYY

0 1 0 1 2 0 1 8

MMDDYYYY

and ending: 1 2 3 1 2 0 1 8

You are required to file this return if the gross business receipts were greater than **\$208,000** or the enterprise value tax base is greater than **\$104,000**.

Check here if required to file Form BET-80

Round to the nearest whole dollar

Total Gross Business Receipts for this business organization

1. Dividends Paid

1

1 0 3 4 6 0 0 0

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 .00675) before credits

5

1 0 6 4 1

6. Enter credits against BET. Use DP-160 to determine credit against BET

6

7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a)

TAX DUE 7

1 0 6 4 1

BET CREDIT WORKSHEET

1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-1120-WE, Line 10 all other forms.

1

1 1 8 2 0

2. Sum the amounts from Lines 3 through 8, Column B plus other credits applied from Form DP-160 part B, not to exceed the amount on Line 1. Include the result on the BPT return, Line 19(a) NH-1120-WE or Line 11(a) all other forms. If other credits are applied, include result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) all other forms.

1 0 6 4 1

Use carry forward amounts in the following order for this taxable period

A
 Apply Credits Here

B
 Sum of Credit to BPT

C
 Excess Credits

3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.

1 0 6 4 1

1 0 6 4 1

4. Carry over BET from fifth prior taxable period

5. Carry over BET from fourth prior taxable period

6. Carry over BET from third prior taxable period

7. Carry over BET from second prior taxable period

8. Carry over BET from first prior taxable period



BUSINESS ENTERPRISE TAX APPORTIONMENT

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDYYYY

0 1 0 1 2 0 1 8

and ending:

MMDYYYY

1 2 3 1 2 0 1 8

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	1500300
2	Everywhere Compensation and Wages Paid or Accrued	2	2500100
3	COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21 below. Express to six decimal places	3	00.600096

Interest Factor

4	Average of New Hampshire Property	4	814500
5	Average of Everywhere Property	5	1516000
6	INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26 below. Express to six decimal places	6	00.537269

Dividend Factor

7	New Hampshire Sales	7	6480000
8	Everywhere Sales	8	10346000
9	Sales Factor (Line 7 divided by Line 8). Express to six decimal places	9	00.626329
10	Subtotal (Sum of Lines 3, 6 and 9)	10	01.763694
11	DIVIDEND FACTOR Enter Line 10 divided by the number of factors in the subtotal. Enter this amount on Line 15 below. Express to six decimal places	11	00.587898



BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDDYYYY

0 1 0 1 2 0 1 8

and ending:

MMDDYYYY

1 2 3 1 2 0 1 8

SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT
See General Instructions

Round to the nearest whole dollar

Dividend Apportionment

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	9
15	Dividend Apportionment Factor (From Line 11 above)	15			0	0	.	5	8	7	8	9	8	
16	Taxable Dividends (Line 14 multiplied by Line 15) (If negative, use minus sign)	16								5	0	0	0	0
17	TOTAL TAXABLE DIVIDENDS (From Line 16) IF NEGATIVE, ENTER ZERO. Enter this amount on Form BET, Line 1	17								5	0	0	0	0

Compensation and Wages Apportionment

18	Everywhere Compensation and Wages Paid or Accrued	18								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	0
21	Compensation Apportionment Factor (From Line 3 above)	21			0	0	.	6	0	0	0	9	6			
22	Taxable Compensation (Line 20 multiplied by Line 21)	22								1	5	0	0	3	0	0
23	LESS: Dividend Offset	23														
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23) Enter this amount on Form BET, Line 2	24								1	5	0	0	3	0	0

Interest Apportionment

25	Interest Paid or Accrued	25								4	8	5	7	9
26	Interest Apportionment Factor (From Line 6 above)	26			0	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	28												
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Form BET, Line 3	29								2	6	1	0	0



BUSINESS PROFITS TAX RETURN

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

MMDDYYYY

For the CALENDAR year **2018**
or other taxable period beginning:

0 1 0 1 2 0 1 8

MMDDYYYY

and ending: 1 2 3 1 2 0 1 8

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

1 FEDERAL TAXABLE INCOME/(LOSS)

Round to the nearest dollar

Enter Amount Reported on:

If 1120, Federal Form 1120, Line 28

If 1120S, DP-120, Line 2 (attach DP-120 to tax return)

1 2 2 5 2 0 0

2 INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IRC PURSUANT TO RSA 77-A:1, XX

2(a) Add amount of IRC §179 expense taken on Federal Form 4562 in excess of the amount permitted pursuant to RSA 77-A:3-b, 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 period	2(b)								
2(c) Add the amount of Domestic Production Activities deduction taken on the federal return this taxable period (does not apply to 1120S)	2(c)								
2(d) Add any other deductions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III <input checked="" type="checkbox"/> Check here and attach Schedule IV	2(d)					2	5	0	0
2(e) Deduct regular depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	2(e)								
2(f) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX <input checked="" type="checkbox"/> Check here and attach Schedule IV	2(f)					5	0	0	0
2(g) 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(g)								
2(h) Net 2(a) through 2(g)	2(h)					2	0	0	0
3 Subtotal Line 1 adjusted by Line 2(h)	3					2	4	5	2
4 Separate entity items of income or expense (attach schedule)	4								
5 Gross Business Profits (combine Line 3 and Line 4)	5					2	4	5	2

6 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)

6(a) Deduct interest on direct US Obligations not subject to tax under RSA 77 (RSA 77-A:4, II)	6(a)								
6(b) Add income taxes or franchise taxes measured by income (attach schedule of taxes by State) (RSA 77-A:4, VII)	6(b)					5	2	0	0
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)								
6(e) Add expenses related to federal constitutionally exempt income (RSA 77-A:4, X)	6(e)								
6(f) Deduct foreign dividend gross-up (IRC §78) (RSA 77-A:4, XI)	6(f)								
6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6(g)								



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 6

MMDDYYYY

0 1 0 1 2 0 1 8

For the CALENDAR year 2018
or other taxable period beginning:

MMDDYYYY

and ending: 1 2 3 1 2 0 1 8

NH-1120 continued

6(h) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA 77-A:4, XIII) Round to the nearest dollar

NOLD available

6(h) - A

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Less NOLD used this tax period

6(h)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

NOLD to be carried forward

6(h) - B

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6(i) Adjustments to gross business profits required due to the increase in the basis of assets resulting from the sale or exchange of an interest in the business organization (RSA 77-A:4, XIV)

Add the amount of the increase in the basis of assets federally, due to the sale or exchange of interest in the business organization

6(i) - A

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Check yes if an election is being made to recognize the basis increase for any sale or exchange reported above Yes

Multiple Transactions (schedule attached) Yes

If not making an election, deduct the basis increase associated with the sale or exchange(s). If making an election, enter zero. If reporting multiple transactions, please attach a schedule reporting the details for each transaction.

6(i) - B

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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(i) - C

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Upon the sale of assets, adjust the net gain or loss attributable to an increase in the basis of assets that has not been recognized for NH purposes

6(i) - D

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Net Lines 6(i) - A through 6(i) - D

6(i)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6(j) Add Qualified Investment Company (QIC) holders proportional share of QIC profits (RSA 77-A:4, XV)

6(j)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6(k) Deduct assistance payments under 12 USC §1823 (RSA 77-A:4, XVI)

6(k)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6(l) Net Lines 6(a) through 6(k)

6(l)

																				5 2 0 0
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---------

7 Adjusted Gross Business Profits (Sum of Lines 5 and 6(l))

7

																				2 5 0 4 0 0
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	-------------

8 New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 5)

Exempt under P.L. 86-272

8

0 0 . 5 9 7 5 0 6

9 New Hampshire Taxable Business Profits (Line 7 multiplied by Line 8. If negative, enter zero)

9

																				1 4 9 6 1 6
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	-------------

10 Compute tax (Line 9 multiplied by 7.9%)

10

																				1 1 8 2 0
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	-----------



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDDYYYY

0 1 0 1 2 0 1 8

MMDDYYYY

and ending: 1 2 3 1 2 0 1 8

NH-1120 continued

Round to the nearest dollar

11 (a) BET Credit only - attach Form BET Credit Worksheet

11(a)

1 0 6 4 1

-OR-

(b) Other credit including BET (attach Form DP-160)

11(b)

12 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 11(a) or 11(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)

12

1 1 7 9



OTHER INTERNAL REVENUE CODE RECONCILING ADJUSTMENTS

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDYYYY

0 1 0 1 2 0 1 8

and ending:

MMDYYYY

1 2 3 1 2 0 1 8

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

PART A - Additions

Detail any amounts included on Form NH-1120 Line 2(d), NH-1120-WE Line 10(d), NH-1040 Line 2(c), NH-1041 Line 2(c), or NH 1065 Line 2(c). The additions should equal amounts reported on the corresponding return.

Report all values as a positive number
Round to the nearest whole dollar

1. Qualified Opportunity Zones	1									1	0	0	0	0
2. Tax Act Add-Back 1	2									1	5	0	0	0
3.	3													
4.	4													
5.	5													
6.	6													
7. Total Additions	7									2	5	0	0	0

PART B - Deductions

Detail any amounts included on Form NH-1120 Line 2(f), NH-1120-WE Line 10(f), NH-1040 Line 2(e), NH-1041 Line 2(e), or NH-1065 Line 2(e). 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)	1									1	0	0	0	
2. Business Interest	2									2	0	0	0	
3. Research and Experimental Expense	3									1	5	0	0	
4. Like-Kind Exchanges	4									5	0	0	0	
5. Fringe Benefits	5													
6.	6													
7.	7													
8. Total Deductions	8									5	0	0	0	



00DP801811862

BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDDYYYY

0 1 0 1 2 0 1 8

and ending:

MMDDYYYY

1 2 3 1 2 0 1 8

	1(a) Everywhere (Denominator)	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR	10346000	6480000	
1(c) Divide 1(b) by 1(a) and multiply by 2 (Express as a decimal to 6 places)			0 1 . 2 5 2 6 5 8
	2(a) Everywhere (Denominator)	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2 PAYROLL FACTOR	2500100	1500300	
2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)			0 0 . 6 0 0 0 9 6

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	154000	149000	Inventory	96000
Buildings	989000	995000	Buildings	548000
Furniture & Fixtures	172000	181000	Furniture & Fixtures	86000
Leasehold Improvements			Leasehold Improvements	
Land	196000	196000	Land	100000
Other Tangible Assets			Other Tangible Assets	
Subtotal	1511000	1521000	Subtotal	830000
Average of Subtotals		1516000	Average of Subtotals	814500
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)	
Total Everywhere Property		1516000	Total New Hampshire Property	814500
3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)				0 0 . 5 3 7 2 6 9

4 TOTAL OF LINES 1(c), 2(c) and 3(c)	4	0 2 . 3 9 0 0 2 3
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	0 0 . 5 9 7 5 0 6



COMPUTATION OF S CORPORATION GROSS BUSINESS PROFITS

Business Organization Name

LMN INC

Taxpayer Identification #

0 0 4 1 1 1 1 1 6

For the CALENDAR year **2018**
or other taxable period beginning:

MMDYYYY

0 1 0 1 2 0 1 8

and ending:

MMDYYYY

1 2 3 1 2 0 1 8

WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE SHAREHOLDERS / MEMBERS?

Yes No

If yes, then file Form DP-9 under separate cover on or before May 1st after the end of the calendar year to report actual distributions to New Hampshire shareholders / members.

1 INCOME AND DEDUCTIONS FROM FEDERAL FORM 1120S, SCHEDULE K

S-CORP

Round to the nearest whole dollar

1(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	
1(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	
1(c) Enter the amount of other net rental income (loss) reported on Federal Form 1120S, Schedule K, Line 3(c)	1(c)																				
1(d) Enter the amount of interest income reported on Federal Form 1120S, Schedule K, Line 4	1(d)																				
1(e) Enter the amount of dividend income reported on Federal Form 1120S, Schedule K, Line 5(a)	1(e)																				
1(f) Enter the amount of royalty income reported on Federal Form 1120S, Schedule K, Line 6	1(f)																				
1(g) Enter the amount of net short term capital gains, but not below zero, reported on Federal Form 1120S, Schedule K, Line 7	1(g)																				
If net short term loss, enter loss here																					
1(h) Enter the amount of net long term capital gains, but not below zero, reported on Federal Form 1120S, Schedule K, Line 8(a). (Net short term capital loss (from Line 1(g) above) netted against net long term gain)	1(h)																				
1(i) Enter the amount of net §1231 gain (loss) reported on Federal Form 1120S, Schedule K, Line 9	1(i)																				
1(j) Enter the amount of other income (loss) reported on Federal Form 1120S, Schedule K, Line 10	1(j)																				
1(k) Enter the amount of any other item of income (loss) not reported on Federal Form 1120S, Schedule K, that should be included in gross business profits	1(k)																				
1(l) Enter the amount of Section 179 deduction reported on Federal Form 1120S, Schedule K, Line 11	1(l)																			5	
1(m) Enter the amount of charitable contributions reported on Federal Form 1120S, Schedule K, Line 12(a). Form 1120S must follow C-CORP limitations	1(m)																				
1(n) Enter the amount of investment interest expense reported on Federal Form 1120S, Schedule K, Line 12(b)	1(n)																				
1(o) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1120S, Schedule K, Line 12(c)	1(o)																				
1(p) Enter the amount of other deductions reported on Federal Form 1120S, Schedule K, Line 12(d)	1(p)																				
1(q) Enter the amount of foreign taxes paid or accrued as reported on Federal Form 1120S, Schedule K, Line 14(l)	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