New Hampshire BET and BPT Partnership Test Case 2 - 2016

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 \$2,425 prior to application of payments and penalties.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET-80, NH-1065, ADDLINFO, DP-80, and

DP-2210/2220

Taxpayer:

GHI LLC

123 CENTER ST

CONCORD, NH 03301

SSN: TAXPAYER: 00-4111118

Filing Status/Entity Type: PARTNERSHIP

Other: Balance due \$2,496 after application of payments and penalties – electronic funds

withdrawal available via ACH Debit.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration

2016 **BT-SUMMARY**



	BUSINE	SS TA	X RE	TURN :	SUN	MAI	RY						
STEP 1 - PRINT OR TYPE		MMD	DYYYY						MMD	YYYY			
For the CALENDAR year 2016 or other tax	kable period beginning	0	1 0	1 2 0	1 6	6 ar	nd end	ing:	1 2	2 3	1 2	0 1 6	
Check box if there has been a name	change since last filing	. List for	mer nar	ne.									
Proprietorship Last Name													
First Name	MI		So	cial Secur	ity Nu	mber					If issu	ıed a DIN,	
Spouse's Last Name (If property jointly own	ned)											O NOT SSN or FEIN	
First Name	MI		So	cial Secur	ity Nu	mber							
Corporate, Partnership, Estate, Trust, Non-P	rofit or LLC Name												
GHILLC													
Taxpayer Identification Number	Principal Business Ad	ctivity Co	de (Fede	ral)									
0 0 4 1 1 1 1 8	2 4 4 1 3	3											
Number & Street Address													
123 CENTER ST													
Address (continued)													
City / Town				State		Zip C	ode + 4	(or Ca	anadia	n Posta	al Code)		
CONCORD				NH			3 3						
STEP 2 - Return Type and Federa	1	,		to file a BI Enterpris		-						X Yes	No
If "yes" to the first two questions you me this BT-SUMMARY or your return will be		Are you r	equired	to file a B	PT Ret	urn (Gr	oss Bu	siness	Incon	ne ove	r \$50,000	0)? × Yes	No
incomplete and may be subject to penal		Do you fi	le a Forn	า 990/990	T?							Yes	× No
				eral Form B of Fede				8883 (and/o	have	checked	box	X No
2 - CORPORATION	X 3 - PARTNERS	HIP	П	l - PROPR	IETOR	SHIP				AME	ENDED R	ETURN	
OR 2 - COMBINED GROUP	5 - NON-PROF			1 - FIDUCI						FINA	AL RETUR	RN	
Check here if the IRS has made any a for any federal income tax return, wh reported to New Hampshire.					ter Ye	ars Cov	rered b	y IRS	(MMY	YYYMI	MYYYY)		







2016 **BT-SUMMARY**



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)	2 4 2 5
(b) Business Profits Tax Net of Statutory Credits 1(b)	0
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))	1(c) 2 4 2 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 4 2 5
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)	7 1
(e) Total of Lines 4(a) through 4(d)	4(e) 7 1
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))	5(a) 2 4 9 6
(b) Return Payment Made Electronically 5(b)	
(c) BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.make check payable to: STATE OF NEW HAMPSHIRE P	venue.nh.gov/ or
6 OVERPAYMENT : If balance due is less than zero, enter on Line 6	0
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability	7(a)
(b) Refund	DO NOT PAY 7(b)

STEP 5 - THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES







2016 **BT-SUMMARY**



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 MMDDYYYY** Signature (in ink) 0 3 1 5 2 0 1 7 **MMDDYYYY** Signature (in ink) Print Signatory Name & Title GENERAL MANAGER **Email Address** Phone Number Check this box if you are filing as a surviving spouse 6 0 3 2 2 6 1 2 5 6 PAID PREPARER'S SIGNATURE & INFORMATION Signature of Preparer **MMDDYYYY** Printed Name of Preparer **Email Address** Phone Number Preparer Identification Number Preparer's Address Address (continued) State Zip Code + 4 (or Canadian Postal Code) City / Town MAIL TO: NH DRA Make Check Payable to: PO BOX 637 **STATE OF NEW HAMPSHIRE**



CONCORD NH 03302-0637



2016 BET



BUSINESS ENTERPRISE TAX RETURN

Taxpayer Name									
GHI LLC									
Taxpayer Identification #	MMDDYY	ΥΥ	١	MMDDYYYY					
A A A 1 1 1 1 1 0	ALENDAR year 2016 able period beginning: 0 1	0 1 2 0 1 6 an	d ending:	1 2 3	1	2	0	1 (6
You are required to file this return if the gross bu than \$207,000 or the enterprise value tax base		Check here if rec	uired to	file Form I	ВЕТ	-80			
			Round	to the neare	st w	hole	dol	lar	
Total Gross Business Receipts for this business organizati	on			4	8	0	3	2	2
1. Dividends Paid		1			1	2	1	4	6
2. Compensation and Wages Paid or Accrued		2		3	0	2	4	6	8
3. Interest Paid or Accrued		3			2	2	2	3	5
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3	3)	4		3	3	6	8	4	9
5. New Hampshire Business Enterprise Tax (BET) (Line 4 mult	tiplied by .0072) before credits	5				2	4	2	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, enter Zero. Re	port on BT-SUMMARY Line 1(a)	TAX DUE 7				2	4	2	5
	BET CREDIT WORKSH	EET							_
1. Business Profits Tax (BPT) from BPT Return, Line 18 NH-11	20-WE, Line 10 all other forms.		1			ģ	9	8	0
2. Sum the amounts from Lines 3 through 8, Column B plus DP-160 part B, not to exceed the amount on Line 1. Including Line 19(a) NH-1120-WE or Line 11(a) all other forms. If oth result on BPT return, Line 19(b) NH-1120-WE, Line 11(b) a	de the result on the BPT return, er credits are applied, include	9 9	8 0						
Use carry forward amounts in the following order for this taxable period	A Apply Credits Here	B Sum of Credit to BPT		Exce	C ss Cr	edit	s		
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.	2 4 2 5	2 4	2 5						
4. Carry over BET from fifth prior taxable period	2 3 8 1	2 3	8 1						
5. Carry over BET from fourth prior taxable period	2 4 3 1	2 4	3 1						0
6. Carry over BET from third prior taxable period	2 2 6 6	2 2	6 6						0
7. Carry over BET from second prior taxable period	2 3 1 1	4	7 7				1 8	3	4
8. Carry over BET from first prior taxable period	2 0 0 5		0			2	2 0	0	5



2016 BET-80



BUSINESS ENTERPRISE TAX APPORTIONMENT

Business Organization Name			
GHI LLC			
Taxpayer Identification #		MMDDYYYY	MMDDYYYY
0 0 4 1 1 1 1 8	For the CALENDAR year 2016 or other taxable period beginning:	0 1 0 1 2 0 1 6	and ending: 1 2 3 1 2 0 1 6

SECTION I - APPORTIONMENT FACTORS

See General Instructions

See General Instructions		
Compensation and Wages Factor	Rour	nd to the nearest whole dollar
1 New Hampshire Compensation and Wages Paid or Accrued	1	3 0 2 4 6 8
2 Everywhere Compensation and Wages Paid or Accrued	2	480322
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21 below. Express to six decimal places	3	00.629719
Interest Factor		
4 Average of New Hampshire Property	4	2231156
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 below. Express to six decimal places	6	00.650648
Dividend Factor		
7 New Hampshire Sales	7	284376
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	00,541531
10 Subtotal (Sum of Lines 3, 6 and 9)	10	01.821898
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	00.607299



2016 BET-80



BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Bu	siness Organization Name																						
GI	HILLC																						
	cpayer Identification # For the CALENDAR or other taxable period				0 0	IDD 1			2	0	1	6		and ending:			3	-	2	2 ()	1	6
	SECTION II - BUSINESS	EN							AF	PC	RT	101	ıMı	ENT									
Div	idend Apportionment													Round	tof	the	near	est	wh	ole	dol	lar	
12	Dividends Paid	12							2	0	0	0	0										
13	LESS: Dividend Deduction	13											0										
14	Subtotal (Line 12 minus Line 13)												14					2	2 (0	0	0	0
15	Dividend Apportionment Factor (From Line 11 above)		15		0	0		6	0	7	2	9	9										
16	Taxable Dividends (Line 14 multiplied by Line 15) (If negative, use minus sign)	16							1	2	1	4	6										
17	TOTAL TAXABLE DIVIDENDS (From Line 16) IF NEGATIVE, ENTER ZERO. Enter this amount on Form BET, Line 1												17					1	1	2	1	4	6
Co	mpensation and Wages Apportionment																						
18	Everywhere Compensation and Wages Paid or Accrued	18						4	8	0	3	2	2										
19	LESS: Retained Compensation	19											0										
20	Subtotal (Line 18 minus Line 19)												20	0			4	1 8	3	0	3	2	2
21	Compensation Apportionment Factor (From Line 3 above)		21		0	0		6	2	9	7	1	9										
22	Taxable Compensation (Line 20 multiplied by Line 21)												2	2			3	3 (o	2	4	6	8
23	LESS: Dividend Offset	23											0										
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23) Enter thi	s am	- ount	on F	orm	BE1	ī, Lir	ie 2					2	4			1	3 (0	2	4	6	8
Int	erest Apportionment																						
25	Interest Paid or Accrued	25							3	4	1	7	3										
26	Interest Apportionment Factor (From Line 6 above)		26		0	0		6	5	0	6	4	8										
27	Taxable Interest (Line 25 multiplied by Line 26)	27							2	2	2	3	5										
28	LESS: Dividend Offset	28	Ĺ										0										
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amou	nt or	i For	m BE	ET, Li	ne 3	}						2	9				T	2	2	2	3	5



2016 NH-1065



BUSINESS PROFITS TAX RETURN

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Business Organization Name										
GHILLC										
Taxpayer Identification # MMDDYYYY				IDDY'	-	_	_	_	_	_
O 0 4 1 1 1 1 8 For the CALENDAR year 2016 or other taxable period beginning: O 1 0 1 2 0 1 6	and	d endin	g: 1	2	3	1 2	2 (1	1 6	_
1 GROSS BUSINESS PROFITS		Rou	ınd to	the n	eare:	st wl	hole	doll	ar	
1(a) Enter the amount of ordinary business income (loss) reported on Federal Form 1065, Schedule K, Line 1	1(a)									
1(b) Enter the amount of net rental real estate income (loss) reported on Federal Form 1065, Schedule K, Line 2	1(b)				2	8	5	8	2	6
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	1(d)									
1(e) Enter the amount of interest income reported on Federal Form 1065, Schedule K, Line 5	1(e)							1	5	3
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(I) 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	1(l)									
	1(m)						5	0	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(0)									
1(p) Enter the amount of IRC §59(e)(2) expenditures reported on Federal Form 1065, Schedule K, Line 13(c)	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, Lines 16(I)	1(r)									
1(s) Combine Lines 1(a) through 1(l) and from the result subtract Lines 1(m) through 1(r)	1(s)				2	8	0	9	7	9



Department of Revenue Administration 2016 NH-1065



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Business Organization Name													
GHI LLC													
axpayer Identification #	MMDD	YYYY					Ν	1MDD'	YYYY	,			
0 0 4 1 1 1 1 8 For the CALENDAR year 2016 or other taxable period beginning:	0 1	0	1 2	0 1	6	and end	ling:	1 2	3	1	2	0	1
065 continued													
INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE TO IRC A	S OF 12	/31/20	000. (F	ISA 77-	A:1, X	K) R	ound	to the	near	est v	whole	do	llar
2(a) Add amount of IRC \$179 expense taken on federal return in excess of \$25,000 into service on or after January 1, 2012, including carryover amounts deduct													
period	ica iii di	is tund	DIC	2(a)									
24.2. 6. 14.16			.: 46:										
2(b) Add the amount of bonus depreciation taken on the federal return for assets period	ріасеа	ın serv	ice thi	s 2(b)									
2(c) Add any other deductions taken on the federal return that need to be eliminator revisions to the IRC in effect on 12/31/2000	ated or a	adjuste	ed due	2(c)			П	Ì					
2(d) Deduct regular depreciation related to IRC §179 and bonus depreciation not period or for prior taxable periods	allowed	for th	is taxa	ole 2(d)									
2(e) Deduct any other items included on the federal return that need to be elimin to revisions to the IRC in effect on 12/31/2000	ated or a	adjust	ed due	2(e)	П								
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the busi	iness tha	at have	e 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)									
Subtotal Line 1(s) adjusted by Line 2(g)				3					2	8	0	9	7
Separate entity items of income or expense (attach schedule)					۷								
Gross Business Profits (combine Line 3 and Line 4)				5					2	8	0	9	7
ADDITIONS AND DEDUCTIONS (RSA 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 Obligations (RSA 77-A:4, II)						6(b))						
6(c) Deduct compensation deduction for personal services (RSA 77-A:4, III)					6(0	:)				7	5	0	0
6(d) Add income taxes or franchise taxes measured by income (attach schedule or	f taxes b	y State	e) (RSA	77-A:4	, VII)	6(d)							
6(e) Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)						6(e)							
6(f) Add expenses related to constitutionally exempt income (RSA 77-A:4, X)						6(f)							
6(g) Deduct research contribution (attach computation) (RSA 77-A:4, XII)					6(<u>c</u>	3)	П						
6(h) Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form	DP-132)	(RSA-	77-A:4,	XIII)									
NOLD available 6(h) - A													
Less NOLD used this tax period					6(h)							
NOLD to be carried forward 6(h) - B	1. 1				T								



Department of Revenue Administration 2016 NH-1065



BUSINESS PROFITS TAX RETURN ADJUSTMENTS TO GROSS BUSINESS PROFITS

USE FORM DP-87 TO REPORT IRS ADJUSTMENTS

Вι	sine	SS	Οı	ga	niz	ati	or	N	an	1e																																			
G	-II L	L(_																																										
Ta	крау	er	Hd	er	tific	at	ioi	1 1					_	_	_	_			_					-	MMI	YQC	YYY	_								_	_M	MD	DY	YYY					
	0										1	8				or						•	201 inning		0	1	0	1	2	0	1	6		and	end	ing:	Ŀ	1	2	3	1	2	0	1	6
10	65	; (:0	n	tir	าบ	ıe	d																																					
	6(i)																				ase ir 4, X I V	n the l /)	basi	s of	asse	ets re	esul	ting	g fro	m t	he s	ale	or	R	oun	ıd to	ɔ th	e no	eare	st w	/hole	e do	əllar	
	3.5															bas busi						due	to 6(i) -	Α																					
Ch	eck y	es.	If sa tr	no ale	t n	nak exc tio	in ch	g a	an ge	el (s)	ect	ion ma	, ded iking	luct t an e	the b	basis	incr ente	rease er zei	e ass ro. I	socia f rep	ated v	with	ultiple	e	hang	je re	epoi	rted	ab	ove			Yes							ctio			Ye	es	
Ad to	d the	e a	mo eas	ou se	nt c	of d	lep ba	ore Asi	ci s o	ati f a	ior	/am ets i	nortiz	atio ecog	n on gnize	n the	fede r NH	eral I pui	retu rpos	rn at es	tribu	utabl	e 6(i) -	- C																					
																s attı NH p				an in	ncrea	ase.	6(i) -	- D						1															
			Ν	let	Lir	es	6(i)	A	tŀ	ro	ugh	n 6(i)	- D																			6(i))											
	6(j)	Αc	dd	Qu	alif	ie	d I	nv	es	tm	ent	Com	ıpan	ıy (Q	IC) h	olde	ers p	ropo	ortio	nal s	share	of QI	IC pi	rofit	(RS	5A 7	7-A	:4, >	(V)			6(j)											
	6(l	<)	N	et	ine	25 6	5(a) t	hr	ou	ıgŀ	ı 6(j)																		6(k)									-	7	5	0	0)
7	Ad	ju	ste	d	Gro	ss	Bu	sir	ne:	SS	Pro	ofits	(Sun	n of I	Line	s 5 a	nd 6	ik)													7									2	0	5	9	7	7
8													it (If a P-80,			le, co	mpl	lete	Forn	n DP	ا 80-،	BPT A	Appor	rtior	ıme					der	P.L.	86-	272		8		0	0		5	9	0	8	5	5
9	Ne	w	На	m	sh	ire	Ta	ιXΖ	bl	e I	Bu	sine	ss Pr	ofits	(Lin	e 7 n	nulti	iplie	d by	/ Line	e 8. l	f neg	ative,	, ent	er z	ero.)	1						9	9						1	2	1	7	0)
10	Coi	np	ut	e	ах	(Lir	ne	9	mı	ult	ipl	ied	by 8.	.2%)																			10)								9	9	8	3
	1	1(a)	BE	ГC	ec	lit	or	ıly	- 9	see	BE	ГCre	dit V	Vork	shee	ŧt													1	1(a)											9	9	8	3
					-	OF	₹-																																						
	1	1(b)	Ot	her	cr	ed	its	in	cl	ud	ing	BET	(atta	ach F	Form	DP-	160)																11(b)									
12																Statu t on							us Lin	e 11	(a) c	r 11	(b),	as			12														
	ap	ppl	ICa	ldı	2, (.an	no	ot	oe	ie	255	tna	ızer	o) Ke	-por	LON	ל-ו מ	ouml	mary	y, ∟IN	ie I(J)					_				12														



2016 ADDLINFO



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

BUSINESS PROFITS TAX RETUR	RN ADD	NOITIC	IAL I	NFO	RMATION	
Business Organization Name						
GHILLC						
Taxpayer Identification #	MMDDY	/YYY			MMD	DYYYY
0 0 4 1 1 1 1 8 For the CALENDAR year 2016 or other taxable period beginning:	0 1	0 1	2 0	1 6	and ending: 1	2 3 1 2 0 1 6
YOU ARE REQUIRED TO FILE A BUSINESS PROF	ITS TA IAN \$5	X RETU 50,000	URN).	IF GI	ROSS BUSINES	S INCOME
f 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 the FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE END OF THE TAXABLE PERIOD.	is RESI	ipal Busin			New Hampshire	
Business locations in New Hampshire - location of factories, sales offices, wa Check box and attach a list if more space is required	arehouse:	s, etc.				
123 MAIN ST CONCORD						
125 MAIN ST CONCORD					1 9 9 9	Year first NH return filed
127 MAIN ST CONCORD					NH	State of Incorporation
City, State and Country where records are located	State	Cou	ıntry			
City / Town		USA				
CONCORD	NH	03/	A			
Business locations outside of New Hampshire					Answer Yes or No	
Check box and attach a list if more space is required		_	gistered siness i		Files returns in state	Apportion sales, payroll and/or property in state
City / Town	State		nere loc		where located?	where located?
LOWELL	MA				T.	v .
Type of Business			Yes		Yes	Yes
RESIDENTIAL RENTAL						
City / Town	State	7				
Type of Business						
City / Town	State					
Type of Business			L			



2016 ADDLINFO



BUSINESS PROFITS TAX RETURN ADDITIONAL INFORMATION - continued

Business Organization Name		
GHI LLC		
Taxpayer Identification #	MMDDYYYY	MMDDYYYY
0 0 4 1 1 1 1 8 For the CALENDAR year 2016 or other taxable period beginning:	(1) 1 (1) 1 2 (1) 1 (b) and and in	ng: 1 2 3 1 2 0 1 6
Is the business organization filing its tax return on an IRS approved 52/53 week tax year? Yes X No the period be		
Is this business organization affiliated with any other business organization that file Identify affiliated business organization by name and FEIN		Yes X No FEIN
Does the business organization file as part of a unitary group in any other jurisdicti	ion?	Yes X No
	···/F······· 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	YES, provide YEAR 1 9 9 9 9 gistered
In which state is the business organization domiciled?: NH		
Did the business organization have a change in income due to a final adjustment of Revenue Service, or another state's taxing authority since its most recent filing of a	determined by a court, the Internal INH BPT return (prior to this return)?	Yes X No
If yes, provide full details. Use additional sheet(s) if necessary.		
147		



Department of Revenue Administration 2016 DP-80



BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT

Business Organization Name				
GHI LLC				
Taxpayer Identification #		MMDDYYYY		MMDDYYYY
0 0 4 1 1 1 1 8	For the CALENDAR year 2016 or other taxable period beginning:	0 1 0 1	2 0 1 6 and ending	: 1 2 3 1 2 0 1
	1(a Everyw (Denomi	here	1(b) New Hampshire (Numerator)	1(c) Sales/Receipts Factor
SALES/RECEIPTS FACTOR		525133	284376	
1(c) Divide 1(b) by 1(a) and multiply by 2		(Exp	oress as a decimal to 6 places)	0 1 . 0 8 3 0 6 2
	2(a Everyw (Denom	here	2(b) New Hampshire (Numerator)	2(c) Payroll Factor
2 PAYROLL FACTOR		480322	302468	
2(c) Divide 2(b) by 2(a)		(Exp	oress as a decimal to 6 places)	00.629719

	3(a) Everywh (Denomin			3(b New Ham (Numer	pshire			
PROPERTY FACTOR	Beginning of Period	End of Period		Beginning of Period	End of Period			
Inventory	78 12	7644	Inventory	45 16	48 10			
Buildings	22 16805	230 16 15	Buildings	1500263	1600 12 1			
Furniture & Fixtures	48 134	493 16	Furniture & Fixtures	25 136	24833			
Leasehold Improvements			Leasehold Improvements					
Land	1113466	1113466	Land	65 13 16	65 13 16			
Other Tangible Assets			Other Tangible Assets					
Subtotal	3386217	3472041	Subtotal	2 18 123 1	228 1080			
Average of Subtotals		3429 129	Average of Subtotals		223 1 156			
Rented Property (annual rate x 8	3)		Rented Property (annual rate x	8)				
otal EVERYWHERE Property 3429 129 Total NEW HAMPSHIRE Property					223 1 156			
B(c) Divide 3(b) total by 3(a) tot	ral		(Express	as a decimal to 6 places)	00.650648			

TOTAL OF LINES 1(c), 2(c) and 3(c)

4 0 2 . 3 6 3 4 2 9

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.



Department of Revenue Administration

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EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX

Tax	oayer Name								
GH	ILLC								
Tax	payer Identification #		MDDYYYY	M	MDDYY	YY			
	O 4 1 1 1 1 1 0 For the C	ALENDAR year 2016 ble period beginning:	1 0 1 2 0 1	6 and ending: 1	2 3	3 1	2	0	1 6
c	heck One: X Business Tax Return(s)	nterest & Dividends Tax Reti	urn Other						
F	ART I - CALCULATE YOUR UNDERPAYMENT	-		Round	d to the	neare	est w	hole	dollar
1 C	urrent year tax			\$			2	4	2 5
2 9	0% of Line 1 (Line 1 x .90)			\$			2	1	8 3
3(a) Enter in Columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and		А	В	С		D			
	12th months of your tax period or specify statutory due dates. (I&D filers see instructions)	0 4 1 5 2 0 1 6	06152016	0 9 1 5 2 0 1	6 1	2 1	1 5	2 0	1 6
3(b)	Applicable percentages	25%	25%	25%			25	%	
3(c)	Enter Line 2 multiplied by Line 3(b) for Columns A through D	5 4 6	5 4 6	5 4	6			5	5 4 5
4	Amount paid timely or credited for each period	0	0		0				0
5	Overpayment of previous installment	0							
6	Total (Line 4 plus Line 5)	0							
7	Overpayment (Line 6 minus Line 3(c)). Enter in Line 5 next column								
8	Underpayment (Line 3(c) minus Line 6)	5 4 6	5 4 6	5 4	6			5	5 4 5

PART II - EXCEPTIONS TO PENALTY - See Instructions

9	Cumulative amount paid or credited from the beginning	Α	В	С	D
	of the tax year through the installment dates (see instructions)	0	0	0	0
10	Applicable percentages	25%	50%	75%	100%
11	Exception, prior period's tax (prior year must be 12 full months) (RSA 21-J:32,IV(a))	200	200	2 0 0	2 0 0
12	Applicable percentages	25%	50%	75%	100%
13	Exception, prior period's tax base and facts using current years tax rate (RSA 21-J:32,IV(b))	192	192	192	192
14	Applicable percentages	22.5%	45%	67.5%	90%
15	Exception, tax on annualized income (RSA 21-J:32,IV(c)) (Attach schedule)	2 0 0	200	200	200



New HampshireDepartment of Revenue Administration

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EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX - continued

Taxpayer Name											
GHI LLC											
Taxpayer Identification #		MMDDYYYY		MM	IDDY	YYYY	1				
0 0 4 1 1 1 1 1 8	For the CALENDAR year 2016 or other taxable period beginning:	0 1 0 1 2 0 1 6	and ending	_{j:} 1	2	3	1	2	0	1	6

PART III - CALCULATE THE PENALTY

				Α					В					C				D		
16	Amount of underpayment from Part I, Line 8				5	4 6				5	4 6				5	4 6			5	4 5
17	Enter the date of payment or statutory due date of tax, whichever is earlier	0	3 1	5 2	2 0	17	0 3	1	5 2 (0	1 7	0	3 1	5 2	0	1 7	0 3	152	. 0	17
18	Enter the number of days from installment date (Line 3(a)) to date shown on Line 17		3	3		4	2		7		3		1	8		1		9		0
19	Interest due through Number of Days x 5% x 12/31/16 at 5%: 366 Underpaymer amount (Line (see instructions)					19					15					8				1
20	Interest due after Number of Days x 6% x 12/31/16 at 6%: 365 underpaymer amount (Line (see instructions)					7					7					7				7
21	Penalty for Underpayment of Estimated Tax (Line 19 plus Line 2	0)				2.6					2 2					15				8
22	Total Penalty for Underpayment of Estimated Tax (Total of Colu	mns A t	hrou	gh D,	, Line	21).	i i													7 1

Note: For interest rate in other years see instructions