

# 2017 TAX RETURN FILING INSTRUCTIONS

## NH BUSINESS ENTERPRISE/PROFITS TAX

FOR THE YEAR ENDING

December 31, 2017

Prepared for	Portsmouth Yacht Club Po Box 189 New Castle, NH 03854
Prepared by	Bigelow & Company CPA, PLLC 500 Market Street Suite 5 Portsmouth, NH 03801
To be signed and dated by	The appropriate corporate officer(s).
Amount of tax	Total tax \$ 747.00 Less: payments and credits \$ 749.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 Overpayment \$ 2.00
Overpayment	Credited to your estimated tax \$ 2.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	NH DRA PO Box 637 Concord, NH 03302-0637
Return must be mailed on or before	Please mail as soon as possible.
Special Instructions	

DO NOT STAPLE

New Hampshire  
Department of  
Revenue Administration

2017  
BT-SUMMARY



0BTSUM1711019

BUSINESS TAX RETURN SUMMARY

STEP 1 - PRINT OR TYPE

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2017** or other taxable period beginning:

01012017

and ending:

12312017

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)

If issued a DIN,  
DO NOT  
enter SSN or FEIN

First Name

MI

Social Security Number

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

PORTSMOUTH YACHT CLUB

Taxpayer Identification Number

Principal Business Activity Code (Federal)

026012553

Number & Street Address

PO BOX 189

Address (continued)

City / Town

State

ZIP Code + 4 (or Canadian Postal Code)

NEW CASTLE

NH

03854

STEP 2 - Return Type and Federal Information

Are you required to file a BET Return (Gross Business Receipts over \$208,000, or Enterprise Value Tax Base over \$104,000)?

☒ Yes No

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 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

3 - PARTNERSHIP

1 - PROPRIETORSHIP

AMENDED RETURN

2 - COMBINED GROUP

5 - NON-PROFIT

4 - FIDUCIARY

FINAL RETURN

Check here if the IRS has made any agreed or partially agreed to adjustment(s) Enter Years Covered by IRS (MMYYMMYY)  
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.

Check Appropriate Box:

Payment Required

Refund Request

☒ Credit Next Year's Tax Liability

No Payment Required

2017  
**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)	747	
(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)	747
2	<b>PAYMENTS</b>		
(a)	Tax paid with application for extension 2(a)		
(b)	Total of taxable period's estimated tax payments 2(b)	720	
(c)	Credit carryover from prior tax period 2(c)	29	
(d)	Tax paid with original return (Amended returns only) 2(d)		
(e)	Total of lines 2(a) through 2(d)	2(e)	749
3	TAX DUE: (Line 1(c) minus Line 2(e))	3	-2
4	<b>ADDITIONS TO TAX</b>		
(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
(b)	Return Payment Made Electronically 5(b)		
(c)	<b>BALANCE DUE:</b> Line 5(a) minus 5(b). Make your payment on-line at <a href="http://www.revenue.nh.gov/">www.revenue.nh.gov/</a> or make check payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>PAY THIS AMOUNT</b> 5(c)		
6	<b>OVERPAYMENT:</b> If balance due is less than zero, enter on Line 6 6	2	
7	Apply overpayment amount on Line 6 to:		
(a)	Credit - Next Year's Tax Liability	7(a)	2
(b)	Refund	<b>DO NOT PAY</b> 7(b)	

**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)

*F. Doyle Skeels*

MMDDYYYY

05142018

Signature (in ink)

MMDDYYYY

Print Signatory Name & Title

*F. Doyle Skeels, Treasurer*

Email Address

*treasurer@portsmouthyc.org*

Phone Number

*603-436-9877* Check this box if you are filing as a surviving spouse

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

*[Signature]*

MMDDYYYY

05022018

Printed Name of Preparer

**TIMOTHY C DRISCOLL**

Email Address

**TIM@BIGELOWCPA.COM**

Phone Number

**6034337383**

Preparer Identification Number

**P00295274**

Preparer's Address

**500 MARKET STREET SUITE 5**

Address (continued)

City / Town

**PORTSMOUTH**

State

**NH**

ZIP Code + 4 (or Canadian Postal Code)

**03801**

**MAIL TO:**

NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

Make Check Payable to:  
**STATE OF NEW HAMPSHIRE**

