



**SCHEDULE III - FOREIGN DIVIDEND FACTOR INCREMENTS**

**NAME & TAXPAYER IDENTIFICATION NUMBER**

ENTER the principal New Hampshire filer's name and taxpayer identification number [Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN)] in the spaces provided..

For the purpose of administering any state tax as allowed under 42 U.S.C Section 405, the Commissioner of the Department of Revenue Administration is authorized to require the submission of an SSN, a FEIN, or any other identifying number used in filing or preparing federal tax returns by individuals, businesses, or return preparers. (See RSA 21-J:27-a; N.H. Code of Admin. Rules, Rev 2903.02 (c); and 42 USCS 405 (c) (2) (C) (i)). Where SSNs or FEINs are required, taxpayers who have been issued a DIN must use their DIN only, and not their SSN or FEIN.

**COLUMN A**

List in Column A the unitary foreign dividend payors whose dividends qualify for factor relief, including those from:  
New Hampshire 80/20 business organization as defined in Rev 301.13 as an entity whose income is included in a consolidated US income tax return, but whose activities are primarily outside the US because 80 percent or more of the average of payroll and property is outside the 50 states and the District of Columbia.

Controlled Foreign Corporations (CFC) that meet the payroll and property requirements of an overseas business organization as defined in RSA 77-A:1, XIX.

IRC §936 Sales Companies that meet the payroll and property requirements of an overseas business organization.

Foreign Sales Corporation (FSC) that meet the payroll and property requirements of an overseas business organization.

Business organizations meeting the payroll and property requirements of an overseas business organization, which made deemed dividends to a member of the unitary group.

FOR EACH UNITARY DIVIDEND PAYOR LISTED ABOVE, PROVIDE THE FOLLOWING INFORMATION IN US DOLLARS:

**COLUMN B**

Enter the amount of the dividend paid or deemed paid.

**COLUMN C**

Enter the taxable income computed using US tax standards.

**COLUMN D**

Enter the result of Column B divided by Column C, expressed in decimal form to 6 places. If this amount is greater than 1, enter 1.000000. If this amount is less than zero, enter zero.

**COLUMN E**

Enter the sales and receipts less returns and allowances pursuant to RSA 77-A:3, I(c). Refer to Rev 304.

**COLUMN F**

Enter the total payroll pursuant to RSA 77-A:3, I(b). Refer to Rev 304.

**COLUMNS G & H**

Enter the beginning and ending property valued at original cost pursuant to RSA 77-A:3, I(a). Refer to Rev 304.

**COLUMN I**

Enter the results of the sum of Column G and Column H divided by 2.

**COLUMN J**

Enter the valuation of rented property valued at 8 times the net annual rental rate pursuant to RSA 77-A:3, I(a). Refer to Rev 304.02.

**COLUMN K**

Enter the total of Columns I and J.

**COLUMNS L, M & N**

Enter the product of Column D multiplied by Columns E, F and K, respectively.

The total of Columns L, M and N will be used on Schedule II, Lines 1(b), 2(b) and 3(b) to modify the apportionment percentage used to determine the amount of foreign dividends from unitary sources subject to New Hampshire Business Profits Tax.

The Combined Group may include non-corporate members. As such, the unitary rules of combination apply. The DP-120, DP-120-P and DP-121 attached to the NH 1120-WE should reflect the combined totals of the entities represented by these forms.