



SCHEDULE OF CREDITS

DO NOT COMPLETE FORM DP-160 IF THE ONLY CREDIT AVAILABLE IS THE BET CREDIT

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2024** or
other taxable period beginning:

MMDDYYYY

and ending:

APPLICATION OF CREDITS TO BET AND BPT

A. BET Summary of Credits

ROUND TO THE NEAREST WHOLE DOLLAR.

1. Coos County Credit (Part F, Line 3)	1	<input type="text"/>
2. ERZ Credit (Part D, Line 4)	2	<input type="text"/>
3. ITC (Part E, Line 4)	3	<input type="text"/>
4. Subtotal (Add Lines 1, 2 and 3)	4	<input type="text"/>
5. R&D (Part C, Line 3)	5	<input type="text"/>
6. Education Tax Credit (Part G, Line 3)	6	<input type="text"/>
7. Granite State Paid Family and Medical Leave Plan Tax Credit (Part J, Line 2)	7	<input type="text"/>
8. Subtotal (Sum Lines 5 through 7)	8	<input type="text"/>
9. Paid credits to apply to BET. Add Lines 4 and 8 (Enter on BET Return, Line 6) (BET Credit applicable to BPT, but only if the BET has been paid)	9	<input type="text"/>

B. BPT Summary of Credits

ROUND TO THE NEAREST WHOLE DOLLAR.

1. R&D (Part C, Line 2)	1	<input type="text"/>
2. ERZ Credit (Part D, Line 3)	2	<input type="text"/>
3. ITC (Part E, Line 3)	3	<input type="text"/>
4. Coos County Credit (Part F, Line 4)	4	<input type="text"/>
5. Insurance Premium Tax (Part H, Line 2)	5	<input type="text"/>
6. Education Tax Credit (Part G, Line 2)	6	<input type="text"/>
7. BET credit (Sum of BET Credit Worksheet, Column B)	7	<input type="text"/>
8. CTE Centers Tax Credit (Part I, Line 2)	8	<input type="text"/>
9. Credits applied to BPT. Add Lines 1 through 8. Not to exceed current period BPT Liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)	9	<input type="text"/>



SCHEDULE OF CREDITS - continued

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C. Research and Development Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. R&D credit available	1	<input type="text"/>
2. R&D must be used against the BPT first	2	<input type="text"/>
3. Unused R&D applied to BET	3	<input type="text"/>
4. Total credit used this year (Sum Lines 2 and 3)	4	<input type="text"/>
5. R&D credit not applied and available for offset in future (Line 1 less Line 4)	5	<input type="text"/>

D. Economic Revitalization Zone Tax Credit (ERZ)

ROUND TO THE NEAREST WHOLE DOLLAR.

1. ERZ credit available	1	<input type="text"/>
2. Carryover credit from a prior year, use earliest first	2	<input type="text"/>
3. ERZ credit must be used against the BPT first	3	<input type="text"/>
4. Amount elected to be applied to the BET	4	<input type="text"/>
5. Total credit used this year (Sum Lines 3 and 4). This amount cannot exceed \$40,000.	5	<input type="text"/>
6. ERZ credit available for carry forward (Line 1 plus Line 2 less Line 5)	6	<input type="text"/>

E. CDFA - New Investment Tax Credit (ITC)

ROUND TO THE NEAREST WHOLE DOLLAR.

1. ITC Credit Available	1	<input type="text"/>
2. Carryover credit from a prior year, use earliest year first	2	<input type="text"/>
3. Amount used for BPT	3	<input type="text"/>
4. Amount used for BET	4	<input type="text"/>
5. Amount used for Insurance Premium Tax	5	<input type="text"/>
6. Total credit used this year (Sum Lines 3, 4 and 5)	6	<input type="text"/>
7. ITC available for carry forward (Sum Lines 1 and 2, less Line 6)	7	<input type="text"/>



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F. Coos County Tax Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. Coos County Tax Credit available	1	<input type="text"/>
2. Carryover credit from prior year, use earliest year first	2	<input type="text"/>
3. Amount applied against the BET	3	<input type="text"/>
4. Unused credit applied to the BPT	4	<input type="text"/>
5. Total credit used this year (Sum of Line 3 and 4)	5	<input type="text"/>
6. Any unused credit must be carried forward as a priority to other credits (Sum of Lines 1 and 2, less Line 5)	6	<input type="text"/>

G. Education Tax Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. Education Tax Credit available	1	<input type="text"/>
2. Amount used for BPT	2	<input type="text"/>
3. Amount used for BET	3	<input type="text"/>
4. Amount used for New Hampshire Interest and Dividends Tax	4	<input type="text"/>
5. Total credit used this year (Sum of Lines 2 through 4)	5	<input type="text"/>
6. Education Tax Credit available for carry forward (Line 1 minus Line 5)	6	<input type="text"/>

H. Insurance Premium Tax Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. Insurance Credit available	1	<input type="text"/>
2. Amount used for BPT	2	<input type="text"/>

I. CTE Centers Tax Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. CTE Centers Tax Credit available	1	<input type="text"/>
2. Amount used for BPT (Shall not exceed 25% of BPT before credits)	2	<input type="text"/>

J. Granite State Paid Family and Medical Leave Plan Tax Credit

ROUND TO THE NEAREST WHOLE DOLLAR.

1. Premium paid for family and medical leave insurance coverage offered to employees (see instructions)	1	<input type="text"/>
2. Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)	2	<input type="text"/>