# New Hampshire BET and BPT Fiduciary Test Case 4 - 2023

This test case is of a fiduciary Business Enterprise Tax and Business Profits Tax Return for a business organization doing business within NH only. The amounts reported are carried over from the Federal Form 1041 (not included in test scenario). The tax due is \$547 prior to application of payments in the amount of \$2,606 resulting in an overpayment of \$2,059.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET Credit Worksheet, NH-1041, and DP-

160

Taxpayer:

SHARPE TRUST

10 CONCORD AVE

CONCORD, NH, 03301-0010

FEIN: TAXPAYER: 78-4111121

Filing Status/Entity Type: FIDUCIARY

Other: Overpayment of \$2,059 - \$1,500 applied as a credit to next year's tax liability and a requested refund of \$559.

# **DO NOT STAPLE**



# **New Hampshire**Department of Revenue Administration

2023 BT-SUMMARY



OBTSUM2311862

### **BUSINESS TAX RETURN SUMMARY**

STEP 1 - PRINT OR TYPE	MMDD	YYYY		MMDDYYYY			
For the CALENDAR year <b>2023</b> or other taxable period beginni	ng:		and ending:				
Check box if there has been a name change since last fi	ling. List form	ner name.					
Proprietor's Last Name					If issued a		
First Name	MI	Social Security	/ Number	ap io	N in the taxpayo on box. SN or FI a DIN		
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name							
SHARPE TRUST							
Taxpayer Identification Number Principal Busines 7 8 4 1 1 1 1 2 1  Number & Street Address	ss Activity Code	e (Federa <b>l</b> )					
10 CONCORD AVE							
Address (continued)					Unit Type	Ur	nit #
City / Town		State	Zip Code + 4 (or	Canadian Posta <b>l</b> (	Code)		
CONCORD		NH	0 3 3 0	1			
STEP 2 - Return Type and Federal Information			Return (Gross Busines Value Tax Base over \$2			× Yes	
If you checked "yes" to one or both of the first two	Are you red	quired to file a BPT	Return (Gross Busines	ss Income over \$	5103,000)?	× Yes	N
questions, you must file the completed corresponding return(s) with this BT-Summary.	Do you fi <b>l</b> e	a Form 990/990T	,			Yes	×
		a Federal Form 80 nedule B of Federa	23, Federa <b>l</b> Form 8883 Form 1065?	3 and/or have ch	necked box	Yes	×
l	Is the busir tax year?	ness organization f	iling its return on an li	RS approved 52/	753 week	Yes	×
OR 2 - CORPORATION 3 - PARTN  6 - COMBINED GROUP 5 - NON-P		1 - PROPRIE			DED RETURN RETURN		LLC



# 2023 BT-SUMMARY



OBTSIM2321862

# **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)

<u> </u>																	
STEP 4 - Calculate Your Balance Due or Overpay	ment	:							F	Round	to the	neare	st wł	no <b>l</b> e d	ollar		
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)							3	1									
(b) Business Profits Tax Net of Statutory Credits 1(b)						5	1	6									
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))								1(c)							5	4	7
2 PAYMENTS																	
(a) Tax paid with application for extension	2(a)					5	0	0									
(b) Total of taxable period's estimated tax payments	2(b)				1	6	0	0									
(c) Credit carryover from prior tax period	2(c)					5	0	6									
(d) Tax paid with original return (Amended returns only)	2(d)																
(e) Total of Lines 2(a) through 2(d)								2(e)						2	6	0	6
3 TAX DUE: (Line 1(c) minus Line 2(e))								3						- 2	0	5	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	0	5	9
(b) Return Payment Made Electronically	5(b)																
(c) <b>BALANCE DUE</b> : Line 5(a) minus 5(b). Make your payment make check payable to: <b>STATE OF NEW HAMPSHIRE</b>	on <b>l</b> ine a			ue.nh.gc HIS AM	_			5(c)									
6 <b>OVERPAYMENT</b> : If balance due is less than zero, enter on Lin	e 6	6			2	0	5	9									
(a) Any amount of overpayment in excess of 500% of Line 1(c) refunded (Line 1(c) X 500%).	shall b	e 6(a)															
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability (amount entered shall not	exceed	l Line 6	(a)) <b>(No</b>	ot availa	ble for F				<b>T PAY</b>	a)				1	5	0	0
(b) Refund (Only option available for Federal RAR)							DO	NC	<b>T PAY</b> 7(	b)					5	5	9





# 2023 **BT-SUMMARY**



#### **BUSINESS TAX RETURN SUMMARY - Continued**

#### STEP 5

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.

ignature (in ink)		MMDDYYYY
rint Signatory Name & Title		
mail Address		
hone Number  Check this box if yo	u are filing as a sur	rviving spouse
AID PREPARER'S SIGNATURE & INFORMATION		
ignature of Preparer		MMDDYYYY
rinted Name of Preparer		
imail Address		
Phone Number Preparer Identification Num	nber	
New years of Address		
Preparer's Address		
Address (continued)		
	State	Zip Code + 4 (or Canadian Postal Code)

Mail to: NH DRA PO Box 637 Concord NH 03302-0637

Make Check Payable to: **STATE OF NEW HAMPSHIRE** Enclose but DO NOT staple or tape your attachments

**FILE ONLINE AT GRANITE TAX CONNECT** www.revenue.nh.gov/gtc

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





2023 BET



000BET2311862

#### **BUSINESS ENTERPRISE TAX RETURN**

laxpayer Name										
SHARPE TRUST										
Taxpayer Identification Number  7 8 4 1 1 1 2 1  For the CALENDAR year <b>2023</b> or other taxable period beginning:	a	nd end		MMDDY	YYY					
You are required to file this return if the gross business receipts were greater than \$281,000 or the enterprise value tax base is greater than \$281,000.	here if re	quire	d to f	ile Fo	rm E	BET	-80			
		F	Round	to the r	eare	st w	/ho <b>l</b> e	do	llar	
Total Gross Business Receipts for this business organization					1	5	6	4	2	1
1. Dividends Paid	1									
2. Compensation and Wages Paid or Accrued	2					9	5	0	0	0
3. Interest Paid or Accrued	3						1	5	0	0
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	4					9	6	5	0	0
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before credits	5							5	3	1
6. Enter credits against BET. Use DP-160 to determine credit against BET	6							5	0	0
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a) <b>TAX DUE</b>	7								3	1

#### **BET RETURN INSTRUCTIONS**

**FORM BET** is required for all Corporations, Partnerships, Proprietorships, Fiduciaries, Trusts, Non-Profits, LLCs, and Combined Groups to report Business Enterprise Tax.

#### TAXABLE PERIOD, NAME, AND TAXPAYER IDENTIFICATION NUMBER

Enter the beginning and ending dates of the taxable period.

Enter the Corporate, Partnership, Proprietorship, Fiduciary, Trust, Non-Profit, or LLC name in the appropriate space provided. Combined filers enter the Principal New Hampshire Business Organization's name. Enter the FEIN, SSN, or DIN in the space provided.

#### **TAXPAYER IDENTIFICATION**

The Commissioner of the Department of Revenue is authorized pursuant to RSA21:J27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.





# 2023 BET CREDIT WORKSHEET



OBETCW2311862

# **BUSINESS ENTERPRISE TAX CREDIT WORKSHEET**

ALENDAR year <b>2023</b> or axab <b>l</b> e period beginning:	IMDDY	/YY	M and ending:	IMDDYYYY	
1120-WE, Line 12 all other for	ms.		1	2	8 5 1
ude the result on the BPT ret	urn,		2 3 3 5		
A Avai <b>l</b> able Credits		B Credit App <b>l</b> ied t	о ВРТ	C Excess Credits	
	6 5		6 5		
	9 0		9 0		
	1 5		1 5		
	2 5		2 5		
	3 5		3 5		
	4 5		4 5		
	6 0		6 0		
	ALENDAR year <b>2023</b> or exable period beginning:  I 120-WE, Line 12 all other for lus other credits applied from ude the result on the BPT returned the redits are applied, incluall other forms.	ALENDAR year 2023 or exable period beginning:  I 120-WE, Line 12 all other forms.  It is other credits applied from Formula the result on the BPT return, ther credits are applied, include all other forms.  A Available Credits  6 5  9 0  1 5  2 5  3 5  4 5	xable period beginning:  1120-WE, Line 12 all other forms.  It is other credits applied from Form adde the result on the BPT return, ther credits are applied, include all other forms.  A A Available Credits  6 5  9 0  1 5  2 5  3 5  4 5	ALENDAR year 2023 or exable period beginning:  1120-WE, Line 12 all other forms.  1	ALENDAR year 2023 or xable period beginning:  and ending:  and ending:



2023 NH-1041



0010412311862

# **BUSINESS PROFITS TAX RETURN**

Business Orga	nization Name														
SHARPE TI	RUST														
Taxpayer Iden	tification Number		MMDDY	YYY					MN	(IDDYY	Ύ				
7 8 4 1	1 1 1 2 1	For the CALENDAR year <b>2023</b> or other taxable period beginning:						and endi	ng:						
1 GROSS B	USINESS PROFITS							Ro	ound to	the ne	arest v	vhol	e dol	llar	
1(a) <b>I</b> nter	rest income reported on Federal I	Form 1041, Line 1					1(a	)			3	5	8	0	0
1(b) Tota	l Dividends reported on Federal	Form 1041, Line 2(a)					1(b	)							
1(c) Busii	ness income or (loss) reported on	Federal Form 1041, Line 3					1(c	)							
1(d) Net	Capital gain only reported on Fed	deral Form 1041, Line 4					1(d	1)							
1(e) Rent	ts, and royalties reported on Fede	eral Form 1041, Line 5					1(e	)							
1(f) Farm	n Income or (loss) reported on Fe	deral Form 1041, Line 6					1(f)								
1(g) Ordi	inary gain or (loss) reported on Fe	ederal Form 1041, Line 7					1(g	)							
1(h) Othe	er income reported on Federal Fo	orm 1041, Line 8					1(h	)							
1(i) Othe	er business expenses not reporte	d above (attach schedule)					1(i)								
	ness profits from business activity from the result subtract Line 1(i))	y of an association or trust (Combine Li	ines 1(a) th	nroug	gh 1(h)	1(j)					3	5	8	0	0
2 INCREASE	or DECREASE TO GROSS BUSIN	IESS PROFITS TO RECONCILE WITH IF	RC												
	•	en on federal return in excess of the an er amounts deducted in this taxable p		mitte	ed purs	uant	2(a	)							
	the amount of bonus depreciations to RSA 77-A:3-b, I	on taken on the federal return for asset	ts p <b>l</b> aced ir	n ser	vice th	is perioc	l 2(b)	)							
	•	ns taken on the federal return that nee and 77-A:3-b, III. Complete and attach			ated or		2(c	)							
	uct regular depreciation related t od or for prior taxable periods	to IRC §179 and bonus depreciation no	ot allowed	for th	his taxa	ble	2(d	)							
	uct any other items included on t 77-A:1, XX or RSA 77-A:4, XIX. Co	he federal return that need to be elimi mplete and attach Schedule IV	inated or a	adjus	ted pu	rsuant to	o 2(e	)							
	ease or Decrease the net gain or lee basis from the tax basis reported	oss on the sale of assets used in the bu d on the federal return	siness that	t hav	e a diff	erent	2(f	)							
2(g) Net	Lines 2(a) through 2(f)						2(g	)							
3 Subtotal I	Line 1(j) adjusted by Line 2(g)						3				3	5	8	0	0
4 Separate	entity items of income or expens	e (attach schedu <b>l</b> e)				4						2	0	0	0
5 Gross Bus	siness Profits (combine Line 3 and	Line 4)				5					3	7	8	0	0



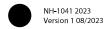
2023 NH-1041



0010412321862

# **BUSINESS PROFITS TAX RETURN**

Busin	ss Organization Name										
SHA	RPE TRUST										
Тахра	er Identification Number MMDDYYYY			MN	/IDDY	YYY					
7	For the CALENDAR year <b>2023</b> or other taxable period beginning:	and	d endir	ıg:			$\underline{\mathbb{I}}$				
NH-	041 continued										
6 A	DDITIONS AND DEDUCTIONS (RSA 77-A:4)			Roun	nd to	the n	eare	est w	ho <b>l</b> e	e do	llar
6	Deduct interest and dividends subject to tax under RSA 77 (RSA 77-A:4, I) (no longer applies to trusts)		6(a)								
6	Deduct interest on direct US Obligations (RSA 77-A:4, II)	6(b)						2	0	0	0
6	Add income taxes or franchise taxes measured by income (attach schedule of taxes by state) (RSA 77-A:4, VII)	6(c)							5	0	0
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)							9	0	0
6	) Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6(f)									
6	Adjustments to gross business profits required due to the increase in the basis of assets resulting from the sexchange of an interest in the business organization (RSA 77-A:4, XIV)	sale or									
	Add the amount of the increase in the basis of assets federally, due to the sale or exchange of an interest in the business organization 6(g	g) - A									
C	eck yes if an election is being made to recognize the basis increase for any sale or exchange reported above  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	Yes		ultiple <sup>-</sup> chedu	Trans le att	actio ache	ns d)		Yes	5	
	transactions, please attach a schedule reporting the details for each transaction.	g) - 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(g	g) - C									
_	Upon the sale of assets, adjust the net gain or loss attributable to an increase in the basis of assets that was not recognized for NH purposes	g) - D									
	Net Lines 6(g) - A through 6(g) - D	6(g)									
6	Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)	6(h)							8	1	8
6	Deduct assistance payments under 12 USC § 1823 (RSA 77-A:4, XVI)	6(i)									
6	Net Lines 6(a) through 6(i) 6(j)								2	1	8
7 A	justed Gross Business Profits (Sum of Lines 5 and 6(j)) 7						3	8	0	1	8
	w Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. er percentage from Form DP-80, Line 1(c))  Exempt under P.L. 86-272		8		1 .	0	0	0	0	0	0
9 Ne	Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negative, enter zero.)	9					3	8	0	1	8





2023 NH-1041



0010412331862

#### **BUSINESS PROFITS TAX RETURN**

В	usiness Organization Name								
S	HARPE TRUST								
Та 7	Expayer Identification Number  For the CALENDAR year <b>2023</b> or other taxable period beginning:	a	nd ending	MMDD :	YYYY				
N	H-1041 continued								
10	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)								
	NOLD available	10 - A							
	Less NOLD used this tax period	10							
	NOLD to be carried forward	10 - B							
11	New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero.)	11			3	8	0	1	8
12	Compute tax (Line 11 multiplied by 7.5%)	12				2	8	5	1
13	(a) BET Credit only - attach BET Credit Worksheet 13(a)								
	-OR-	-							
	(b) Other credits including BET (attach Form DP-160)		13(b)			2	3	3	5
14	New Hampshire Business Profits Tax Net of Statutory Credits (Line 12 minus Line 13(a) or 13(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)						5	1	6

This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules.





ODP1602311862

# **SCHEDULE OF CREDITS**

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

Business Organization Name						
SHARPE TRUST						
	DDYYYY	MMDD	YYYY			
7 8 4 1 1 1 2 1 For the CALENDAR year <b>2023</b> or other taxable period beginning:	and	d ending:				
APPLICATION OF CREDITS TO BET AND BPT						
A. BET Summary of Credits		Round to the	nearest wh	ole d	llob	ar
1. Coos County Credit Part F, Line 3	1					
2. ERZ Credit Part D, Line 4	2					
3. ITC Part E, Line 4	3					
4. Subtotal, Add Lines 1, 2 and 3	4					
5. R&D Part C, Line 3	5					
6. Education Tax Credit Part G, Line 3	6			5	0	0
7. Granite State Paid Family and Medical Leave Plan Tax Credit Part J, Line 2	7					
8. Subtotal (Sum Lines 5 through 7)	8			5	0	0
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			5	0	0
B. BPT Summary of Credits		Round to the	nearest wh	ole (	lob	
1. R&D Part C, Line 2	1					
2. ERZ Credit Part D, Line 3	2					
3. ITC Part E, Line 3	3					
4. Coos County Credit Part F, Line 4	4					
5. Insurance Premium Tax Part H, Line 2	5					
6. Education Tax Credit Part G, Line 2	6		2	0	0	0
7. BET credit (Line 3, Column B of BET Credit Worksheet)	7					
8. CTE Centers Tax Credit (Part I, Line 2)	8					
9. Credits applied to BPT Add Lines 1 through 8 (Apply to BPT forms if no BET carryover credit, if BET carryover credit complete Lines 10(a)	n) through Line 10(i)) 9		2	0	0	0





ODP1602321862

#### **SCHEDULE OF CREDITS - continued**

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

Business Organization Name	Т	axpay	er lo	lent	ifica	tion	Nur	nbe	r
SHARPE TRUST		7 8	4	1	1	1	1	2	1

#### **APPLICATION OF CREDITS TO BET AND BPT (continued)**

B. BPT Summary of Credits - continued		Round to	the neares	t who	le d	olla	ır
10. (a) Carryover BET from ninth prior taxable period (Line 4, Column B of BET Credit Worksheet)	10(a)					6	5
(b) Carryover BET from eighth prior taxable period (Line 5, Column B of BET Credit Worksheet)	10(b)						0
(c) Carryover BET from seventh prior taxable period (Line 6, Column B of BET Credit Worksheet)	10(c)					9	0
(d) Carryover BET from sixth prior taxable period (Line 7, Column B of BET Credit Worksheet)	10(d)					1	5
(e) Carryover BET from fifth prior taxable period (Line 8, Column B of BET Credit Worksheet)	10(e)						0
(f) Carryover BET from fourth prior taxable period (Line 9, Column B of BET Credit Worksheet)	10(f)					2	5
(g) Carryover BET from third prior taxable period (Line 10, Column B of BET Credit Worksheet)	10(g)					3	5
(h) Carryover BET from second prior taxable period (Line 11, Column B of BET Credit Worksheet)	10(h)					4	5
(i) Carryover BET from first prior taxable period (Line 12, Column B of BET Credit Worksheet)	10(i)					6	0
(j) Total BET credit carryover (Sum Lines 10(a) through 10(i))	10(j)				3	3	5
1. Line 9 plus Line 10(j). Not to exceed current period BPT liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms)	11			2	3	3	5

C. Research and Development Credit	Round to the nearest whole dollar
1. R&D credit available	
2. R&D must be used against the BPT first 2	
3. Unused R&D applied to BET 3	
4. Total credit used this year (Sum Lines 2 and 3) 4	
5. R&D credit not applied and available for offset in future (Line 1 less Line 4) 5	





ODP1602331862

#### **SCHEDULE OF CREDITS - continued**

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

Business Organization Name			Taxpayer Identification Number											
SHARPE TRUST		7	8	4	1	1	1	1	1 2	1				
D. Economic Revitalization Zone Tax Credit (ERZ)		F	Roun	d t	to f	the	nea	are:	st wl	hole	e dollar			
1. ERZ credit available	1													
2. Carryover credit from a prior year, use earliest first	2													
3. ERZ credit must be used against the BPT first	3													
4. Amount elected to be applied to the BET	4													
5. Total credit used this year (Sum Lines 3 and 4). This amount cannot exceed \$40,000.	5													
6. ERZ credit available for carry forward (Line 1 plus Line 2 less Line 5)	6													
				_	_					_				
E. CDFA - New Investment Tax Credit (ITC)	. [	F	Roun	d t	:01	the	nea	are	st wl	nole	dollar			
ITC Credit Available	1													
2. Carryover credit from a prior year, use earliest year first	2													
3. Amount used for BPT	3													
4. Amount used for BET	4													
5. Amount used for Insurance Premium Tax	5													
6. Total credit used this year (Sum Lines 3, 4 and 5)	6													
7. ITC available for carry forward (Sum Lines 1 and 2, less Line 6)	7													
F. Court Court To Coults				_	_						.111			
<ul><li>F. Coos County Tax Credit</li><li>1. Coos County Tax Credit available</li></ul>	1	F	(oun	ם נ	ο τ	tne	nea	ares	st wr	ioie	dollar			
Carryover credit from prior year, use earliest year first	2													
3. Amount applied against the BET	3													
4. Unused credit applied to the BPT	4													
5. Total credit used this year (Sum Line 3 and 4)	5													
6. Any unused credit must be carried forward as a priority to other credits (Sum Lines 1 and 2, less Line 5)	6													





ODP1602341862

# **SCHEDULE OF CREDITS - continued**

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

Business Organization Name			Taxpayer Identification Number									
SHARPE TRUST		7	8	4	1	1	1	1 2	1			
G. Education Tax Credit			Roui	nd	to th	ne ne	eare	est w	hole	do	llar	
Education Tax Credit available	1							2	5	0	0	
2. Amount used for BPT	2							2	0	0	0	
3. Amount used for BET	3								5	0	0	
4. Amount used for New Hampshire Interest and Dividends Tax	4											
5. Total credit used this year (Sum Lines 2 through 4)	5							2	5	0	0	
6. Education Tax Credit available for carry forward (Line 1 minus Line 5)	6											
<ul><li>H. Insurance Premium Tax Credit</li><li>1. Insurance Credit available</li><li>2. Amount used for BPT</li></ul>	2		Rour	nd ·	to th	e ne	are	est wh	nole	dol	lar	
I. CTE Centers Tax Credit		R	Round	d to	o the	nea	res	st who	ole (	dolla	ar	
1. CTE Centers Tax Credit available	1											
2. Amount used for BPT (Shall not exceed 25% of BPT before credits)	2											
J. Granite State Paid Family and Medical Leave Plan Tax Credit  1. Premium paid for family and medical leave insurance coverage offered to employees (see instructions)	1	Round to the nearest whole dollar							ar			
Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)	2											