



**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"/>



**SCHEDULE OF CREDITS - continued**

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Taxpayer Identification Number

**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"/>