# **New Hampshire** Department of Revenue Administration





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#### **SCHEDULE OF CREDITS**

#### DO NOT COMPLETE FORM DR-160 IF THE ONLY CREDIT AVAILARLE IS THE RET CREDIT

Business Organization Name		
Taxpayer Identification Number For the CALENDAR year <b>2024</b> or other taxable period beginning:	MMDDYYYY	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
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
5. Education Tax Credit (Part G, Line 3)		6
7. Granite State Paid Family and Medical Leave Plan Tax Credit (Part J, Line 2)		7

8.	Subtotal	(Sum Lines	5 through 7)	
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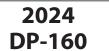
9. Paid credits to apply to BET. Add Lines 4 and 8 (Enter on BET Return, Line 6) (BET Credit applicable to BPT, but only if the BET has been paid)

B. BPT Summary of Credits	ROUND TO THE NEAREST WHOLE DOLLAR.
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
7. BET credit (Sum of BET Credit Worksheet, Column B)	7
8. CTE Centers Tax Credit (Part I, Line 2)	8
<ol> <li>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.)</li> </ol>	9



### **New Hampshire** Department of

Department of Revenue Administration





ROUND TO THE NEAREST WHOLE DOLLAR.

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#### **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						

C. Research and Development Credit	ROUND TO THE NEAREST WHOLE DOLLAR.
1. R&D credit available	1
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

#### D. Economic Revitalization Zone Tax Credit (ERZ)

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)		ROUND TO THE NEAREST WHOLE DOLLAR.
1. 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	



## **New Hampshire** Department of

Revenue Administration

2024 **DP-160** 



ROUND TO THE NEAREST WHOLE DOLLAR.

0DP1602431862

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

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

Business Organization Name	Taxpayer Identification Numbe						

#### F. Coos County Tax Credit

1. Coos County Tax Credit available	1					
2. 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 of Line 3 and 4)	5					
6. Any unused credit must be carried forward as a priority to other credits (Sum of Lines 1 and 2, less Line 5)	6					

#### G. Education Tax Credit

G. Education Tax Credit	ROUND TO THE NEAREST WHOLE DOLLAR.
1. Education Tax Credit available	1
2. Amount used for BPT	2
3. Amount used for BET	3
4. Amount used for New Hampshire Interest and Dividends Tax	4
5. Total credit used this year (Sum of Lines 2 through 4)	5
6. Education Tax Credit available for carry forward (Line 1 minus Line 5)	6

H. Insurance Premium Tax Credit	ROUND TO THE NEAREST WHOLE DOLLAR.				
1. Insurance Credit available	1				
2. Amount used for BPT	2				

I. CTE Centers Tax Credit	ROUND TO THE NEAREST WHOLE DOLLAR.								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		ROUND TO THE NEAREST WHOLE DOLLAR.						
1. Premium paid for family and medical leave insurance coverage offered to employees (see instructions)	1							
2. Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)	2							

