#### New Hampshire BET and BPT Corporate Test Case 3 - 2025

This test case is of a corporate Business Enterprise Tax and Business Profits Tax Return for a business organization doing business within NH only. Furthermore, the taxpayer utilizes credits other the BET Credits, which will require Form DP-160, Schedule of Credits to be included. The amounts reported are carried over from the Federal Form 1120 (not included in test scenario). The tax due is \$1,418 prior to application of payments in the amount of \$3,000 and the calculation of Underpayment of Estimated Tax Penalty of \$150 resulting in an overpayment of \$1,432. This taxpayer also files using a 52/53 week filing period.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET Credit Worksheet, NH-1120, and DP-

160

Taxpayer:

**RST INC** 

1151 ELM ST

MANCHESTER, NH 03103

FEIN: TAXPAYER: 41-1111211

Filing Status/Entity Type: CORPORATION

Other: Overpayment of \$1,432 – \$200 credit to next year's tax liability and a requested refund of \$1,232. Electronic funds available by ACH refund.

# **DO NOT STAPLE**



# New Hampshire

Department of Revenue Administration **BT-SUMMARY** 





#### **BUSINESS TAX RETURN SUMMARY**

STEP 1 - PRINT OR TYPE	MMD	DYYYY			ı	MMDD	YYYY				
For the CALENDAR year <b>2025</b> or other taxable period beginnin	g: 1 2	2 2 9 2 0	2 4	and end	ing:	1 2	2 7	2 0	2 5		
Check box if there has been a name change since last fili	ing. List forn	mer name.									
Proprietor's Last Name								If issue	d a DI	N,	
First Name M	I	Social Secu	rity Num	nber		C	u: app id OO NO	se the I propriate entifica T enter you ha	OIN in te tax <sub>l</sub> ation k r SSN o	the payer oox. or FEI	
Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name											
-	. Activity Cod	lo (Eodoral)									
	5 6	ie (Federai)									
Number & Street Address	3 0										
1151 ELM ST											
Address (continued)								Unit Ty	rpe	Unit	:#
City / Town		State		Zip Code + 4	l (or Ca	nadian	Postal C	ode)			
MANCHESTER		NH		0 3 1	0 3	3					
STEP 2 - Return Type and Federal Information		equired to file a B ,000, or Enterpris					S		×	res (	N
If you checked "yes" to one or both of the first two	Are you re	equired to file a B	PT Retu	ırn (Gross Bu	siness	Income	over \$	109,000)?		⁄es	N
questions, you must file the completed corresponding return(s) with this BT-Summary.	Do you file	e a Form 990/990	T?							Yes	X
	-	e a Federal Form hedule B of Fede			8883 a	ınd/or h	nave che	ecked box	· ,	⁄es	X
I	Is the busi tax year?	iness organizatio	n filing	its return on	an IRS	approv	red 52/5	3 week	×	⁄es	N
CORPORATION PARTNERS	HIP	PROPRIET	ORSHIP			AME	NDED R	ETURN		LL	.c
OR COMBINED GROUP NON-PROFI	IT	FIDUCIAR	Y			FINA	L RETUI	RN		DA	4O



# 2025 BT-SUMMARY

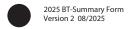


OBTSIIM2521862

## **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)

STEP 4 - Calculate Your Balance Due or Overpa	yment	t								ROUND TO	THE NE	AREST W	HOLE	DOLL	AR	
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)																
(b) Business Profits Tax Net of Statutory Credits 1(b)						1	4	1	8							
(c) Subtotal of Business Tax Due (Line 1(a) plus Line 1(b))									1(c)					1 4	1	8
2 PAYMENTS																
(a) Tax paid with application for extension	2(a)															
(b) Total of taxable period's estimated tax payments	2(b)					3	0	0	0							
(c) Credit carryover from prior tax period	2(c)															
(d) Tax paid with original return (Amended returns only)	2(d)															
(e) Total of Lines 2(a) through 2(d)									2(e)					3 (	0	0
3 TAX DUE: (Line 1(c) minus Line 2(e))									3				-	1 5	5 8	2
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)						1	5	0							
(e) Total of Lines 4(a) through 4(d)									4(e)						1 5	0
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))									5(a)				-	1 4	3	2
(b) Return Payment Made Electronically	5(b)															
(c) <b>BALANCE DUE</b> : Line 5(a) minus 5(b). Make your paymen make check payable to: <b>STATE OF NEW HAMPSHIRE</b>	nt onlin		AY T						5(c)							
6 <b>OVERPAYMENT</b> : If balance due is less than zero, enter on Lir	ne 6	6				1	4	3	2							
(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	t exceed	d Line 6	5(a)) <b>(N</b>	ot ava	ilable	for F				<b>PAY</b> 7(a)				2	2 0	0
(b) Refund (Only option available for Federal RAR)								DO	NO	<b>PAY</b> 7(b)				1 2	2 3	2





# 2025 BT-SUMMARY



OBTSUM2531862

#### **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.

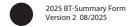
POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

TAXPAYER'S SIGNATURE & IN	FORMATION		
Signature (in ink)			MMDDYYYY
Print Signatory Name & Title			
Email Address			
Phone Number			
Thore is a most			
PAID PREPARER'S SIGNATURE	& INFORMATION		
Signature of Preparer			MMDDYYYY
Printed Name of Preparer			
Email Address			
Littali Address			
Phone Number	Preparer Identification Number		
Preparer's Address			
Address (continued)			
City / Town		State	Zip Code + 4 (or Canadian Postal Code)
Mail to:	Make Check Payable to:		FILE & DAY ONLINE AT CRANITE TAY

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 & PAY ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP

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





2025 BET



000BET2511862

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

Taxpayer Name									
RST INC									
Taxpayer Identification Number	MMDDYYYY			MN	/IDDYYYY	,			
4 1 1 1 1 2 1 1 For the CALENDAR year <b>2025</b> or other taxable period beginning:	1 2 2 9 2	0 2 4	and e	nding: 1	2 2	7	2 (	) 2	2 5
You are required to file this return if the gross business receipts were than <b>\$298,000</b> or the enterprise value tax base is greater than <b>\$298</b>	-   (	Check her	e if requir	ed to fil	e Form	BET	-80.		
			RO	OUND TO T	HE NEARE	ST W	/HOLE	DO	LAR
Total Gross Business Receipts for this business organization					8	5	4	7	2 6
1. Dividends Paid			1						
2. Compensation and Wages Paid or Accrued			2		1	6	0	5	0 0
3. Interest Paid or Accrued			3						
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)		4			1	6	0	5	0 0
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before of	credits		5					8	8 3
6. Enter credits against BET. Use DP-160 to determine credits against BET			6					8	8 3
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Li	ine 1(a) TAX [	OUE 7							



# 2025 BET CREDIT WORKSHEET



#### **BUSINESS ENTERPRISE TAX CREDIT WORKSHEET**

Taxpayer Name																		
RST INC																		
Taxpayer Identification Number		MN	NDD'	YYYY	,						MN	1DDY	ΥΥ					
4 1 1 1 1 2 1 1 For the CA other tax	ALENDAR year <b>2025</b> or kable period beginning:	1	2	2	9	2 (	0	2 4	4	and endir	ıg: 1	2	2	7	2	0	2	5
1. Business Profits Tax (BPT) from BPT Return, Line 19 NH-1	120-WE, Line 12 all other	form	ns.							1						2 9	9 1	8
2. Sum the amounts from Column B, Lines 3 through 13, ar NH-1120-WE or on Line 13(a) on other BPT forms. If DP-1 DP-160, Part B, Line 10 amount and apply on Line 20(b) on other BPT forms.	60 credits exist, instead in	nclud								1 5 0 0								
Use carry forward amounts in the following order for this taxable period	A Available Credit	:S				Credi	t A	B pplie	d to	o BPT		E	ces	C s Cr	edit	s		
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.		8	8 3	3						8 8 3								
4. Carry over BET from tenth prior taxable period																		
5. Carry over BET from ninth prior taxable period																		
6. Carry over BET from eighth prior taxable period																		
7. Carry over BET from seventh prior taxable period																		
8. Carry over BET from sixth prior taxable period																		
9. Carry over BET from fifth prior taxable period																		
10. Carry over BET from fourth prior taxable period																		
11. Carry over BET from third prior taxable period																		
12. Carry over BET from second prior taxable period																		
13. Carry over BET from first prior taxable period																		



2025 NH-1120



0011202511862

Busi	ness Organization Name	CORPORATE BUSINES	S PRO	)FITS	S TA	XΑ	RE	TUI	RN										
RS.	T INC																		
Тахр	ayer Identification Number		MMDD	YYYY								MM	IDDY	YYY					
4	1 1 1 1 2 1 1	For the CALENDAR year <b>2025</b> or other taxable period beginning:	1 2	2 9	2	0	2	4	an	d en	ding:	1	2	2	7	2	0	2	5
1 - F	EDERAL TAXABLE INCOME/(LC	OSS)							ROU	ND T	O THE N	IEAR	EST WI	HOLE	DOLI	LAR			
	Enter Amount Reported on: If 1120, Federal Form 11 If 1120S, DP-120. Line 2	20, Line 28 (attach DP-120 to tax return)			1										-	2	6	4	8
2 - I	NCREASE or DECREASE TO GRO	OSS BUSINESS PROFITS TO REC	CONCIL	E WI	ГΗ ΙΙ	RC													
2(a)	Add amount of IRC §179 expense taken pursuant to RSA 77-A:3-b, IV, including o				d 2(a)	)									3	5	0	0	4
2(b)	Add the amount of bonus depreciation period pursuant to RSA 77-A:3-b, I	taken on the federal return for assets pla	aced in se	ervice t	his 2(b)														
	Add any other deductions or exclusions tadjusted pursuant to RSA 77-A:1, XX and			nated o	r 2(c)														
	Deduct regular depreciation related to IF period or for prior taxable periods	RC §179 and bonus depreciation not allo	owed for	this tax	able 2(d)														
	Deduct any other items included on the pursuant to RSA 77-A:1, XX or RSA 77-A:4			ısted	2(e)														
	ncrease or Decrease for the net gain or lo different State basis from the tax basis re		iness whi	ch have	2(f)														
2(g)	Net Lines 2(a) through 2(f)				2(g)										3	5	0	0	4
3	Subtotal Line 1 adjusted by Line 2(g)				3										3	2	3	5	6
4	Separate entity items of income or expe	nse (attach schedule)			4														
5	Gross Business Profits (combine Line 3 a	nd Line 4)			5										3	2	3	5	6
6 - A	DDITIONS AND DEDUCTIONS	(RSA 77-A:4)																	
6(	a) Deduct interest on direct US Obligati	ons (RSA 77-A:4, II)					6(a)												
6	(B) Add income taxes or franchise taxes (RSA 77-A:4, VII)	measured by income (attach schedule o	of taxes by	y State)			6(b)									6	5	4	8
6	(c) Add federal non-recognized IRC §337	Gain (RSA 77-A:4, VIII)			6(c)														
6	d) Deduct wage adjustment required by	/ IRC §280C (RSA 77-A:4, IX)					6(d)												
6	e) Add expenses related to federal cons	titutionally exempt income (RSA 77-A:4,	, X)				6(e)												
6	f) Deduct foreign dividend gross-up (IRC	C §78) (RSA 77-A:4, XI)					6(f)												
6	g) Deduct research contribution (attach	computation) (RSA 77-A:4, XII)					6(g)												



2025 NH-1120



0011202521862

# **CORPORATE BUSINESS PROFITS TAX RETURN**

DUS	iness Organization Name													
RS	T INC													
Тахр	payer Identification Number	MMDDYYYY					MM	1DDY	ΎΥΥ	,				
4	1 1 1 1 2 1 1 For the CALENDAR year <b>2025</b> or other taxable period beginning:	1 2 2 9	2 0	2	4	and ending:	1	2	2	7	2	0	2	5
NH	-1120 (continued)													
6	5(h) Adjustments to gross business profits required due to the increase in the bathe sale or exchange of an interest in the business organization (RSA 77-A:4,		ing fro	m		ROUNI	D <b>TO</b> 1	THE NI	EARE:	ST WI	HOLE	DOLI	LAR	
	Add the amount of the increase in the basis of assets federally, due to the sa exchange of interest in the business organization.	le or		6	5(h) - A									
	Check yes if an election is being made to recognize the basis increase for an	y sale or exchang	e repo	rted a	bove.	Yes		ultipl sched						Yes
	If not making an election, deduct the basis increase associated with the sale making an election, enter zero. If reporting multiple transactions, please att reporting the details for each transaction.		:	6	(h) - B									
	Add the amount of depreciation/amortization on the federal return attribute to an increase in the basis of assets not recognized for NH purposes.	able		6	5(h) - C									
	Upon the sale of assets, adjust the net gain or loss to remove any basis incre for federal income tax purposes that was not recognized for NH purposes.	ease recognized		6	(h) - D									
	Net Lines 6(h) - A through 6(h) - D			6	(h)									
6	i(i) Add Qualified Investment Company (QIC) holders proportional share of QIC p	profits (RSA 77-A:4	1, XV)	6(i)										
6	i(j) Deduct assistance payments under 12 USC §1823 (RSA 77-A:4, XVI)			6(j)										
6	(k) For tax years commencing on or after January 1, 2024:		-,											
	Deduct current year business interest expense disallowed under IRC §163(j)	(RSA 77-A:4, XX).	6(	k) - A										
	Add the amount of disallowed business interest expense carryforward dedunder IRC §163(j), and already deducted for NH purposes in prior years unde	,	6(	k) - B										
	Deduct 1/3 of the total disallowed business interest expense carryforward un §163(j) as of the tax year ending before January 1, 2024 (RSA 77-A:4, XX).	nder IRC	6(	k) - C										
	Net Lines 6(k) - A through 6(k) - C			6(k)										
6	(l) Net Lines 6(a) through 6(k)	6	5(I)								6	5	4	8
7	Adjusted Gross Business Profits (Sum of Lines 5 and 6(I))		7							3	8	9	0	4
	New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Appercentage from Form DP-80, Line 1(c))	Apportionment Sc Exemp				2 8	1	1 .	0	0	0	0	0	0
9	New Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negat	tive, enter zero)		9						3	8	9	0	4
10	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP	?-132) (RSA 77-A:4,	XIII)											
	NOLD available		1	0 - A										
-	Less NOLD used this tax period	1	10											
-	NOLD to be carried forward		10	- B										



as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)

2025 NH-1120



0011202531862

## **CORPORATE BUSINESS PROFITS TAX RETURN**

Business Organization Name							
RST INC							
Taxpayer Identification Number	MMDDYY	YY		MMDDYYYY			
4 1 1 1 1 2 1 1	For the CALENDAR year <b>2025</b> or other taxable period beginning:	2 9 2 0 2 4	and ending	: 1 2 2	7 2	0	2
NH-1120 (continued)							
			ROUND	TO THE NEAREST V	WHOLE [	OOLLA	R
<b>11</b> New Hampshire Taxable Business Pro	fits (Line 9 minus Line 10. If negative, enter zero)	11			3 8	9	0
<b>12</b> Compute tax (Line 11 multiplied by 7.	5%)	12			2	9	1
13 (a) BET Credit only (attach Form BET	Credit Worksheet)	13(a)					
-OR- (b) Other credit including BET (attac	h Form DP-160)	13	8(b)		1	5	0
14 New Hampshire Business Profits Tax	Net of Statutory Credits (Line 12 minus Line 13(a) or 1	3(b),				4	4

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





ODP1602511862

#### **SCHEDULE OF CREDITS**

Business Organization Name																	
RST INC																	
Taxpayer Identification Number	MMDDY	YYYY								MM	'DD	YYYY	,				
4 1 1 1 1 2 1 1 For the CALENDAR year <b>2025</b> or other taxable period beginning:	1 2	2 9	9 :	2 (	2	4	ä	and end	ding:	1	2	2	7	2	0	2	5
APPLICATION OF CREDITS TO BET AND BPT								POLL	ND T	TU	E NIE	A DEC	T 14/	UOI E	. DO		
A. BET Summary of Credits								NO0	ND TO	) I III	LINE	ANES	) I VV	HOLL		LLAI	٠.
1. Coos County Credit (Part F, Line 3)							1								8	8	3
2. ERZ Credit (Part D, Line 4)							2										
3. ITC (Part E, Line 4)							3										
4. Subtotal (Add Lines 1, 2 and 3)							4								8	8	3
5. R&D (Part C, Line 3)							5										
6. 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. Granite Patron of the Arts Tax Credit (Part K, Line 3)							8										
9. Subtotal (Sum Lines 5 through 8)							9										
10. Paid credits to apply to BET. Add Lines 4 and 9 (Enter on BET Return, Line 6) (BET Credit applicable to BPT, but only if the BET has been paid)							10								8	8	3
B. BPT Summary of Credits								ROU	ND TO	THE	. NE	ARES	T WI	HOLE	DOL	LAF	
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								6	1	7
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	8	3
8. CTE Centers Tax Credit (Part I, Line 2)							8										
9. Granite Patron of the Arts Tax Credit (Part K, Line 2)							9										
10. Credits applied to BPT. Add Lines 1 through 9. Not to exceed current period BPT I (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)	_iability.						10							1	5	0	0





ODP1602521862

## **SCHEDULE OF CREDITS (continued)**

Business Organization Name		Taxp	ayer I	dent	tifica	ition	Num	ıber		
RST INC		4	1 1	1 1	1	1	2	1	1	
C. Research and Development Credit (R&D)		ROU	IND TO	э тні	E NE	ARES1	гwн	OLE	DOLI	AR.
1. R&D credit available	1									
2. R&D must be used against the BPT first	2									
3. Unused R&D applied to the 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)		ROU	JND T	о тн	E NE	ARES	TWF	IOLE	DOL	LAR.
1. ERZ credit available	1									
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)		ROU	JND T	отн	E NE	ARES	гwн	OLE	DOLI	LAR.
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									





ODP1602531862

## **SCHEDULE OF CREDITS (continued)**

Business Organization Name		Tax	рау	er Id	len	tifica	tion	Nu	mbe	r		
RST INC		4	1	1	1	1 1	1	2	1	1		
F. Coos County Tax Credit		RC	DUN	о то	тн	IE NE	ARES	ST W	HOL	E DC	)LLA	R.
1. Coos County Tax Credit available	1								1	5	0	0
2. Carryover credit from prior year, use earliest year first	2											
3. Amount applied against the BET	3									8	8	3
4. Unused credit applied to the BPT	4									6	1	7
5. Total credit used this year (Sum of Line 3 and 4)	5								1	5	0	0
G. Education Tax Credit	1	RO	DUNI	то	тн	E NE	ARES	st w	HOL	E DO	LLA	R.
G. Education Tax Credit		RO	DUNI	то	тн	E NE	ARES	ST W	HOL	E DO	LLA	R.
G. Education Tax Credit  1. Education Tax Credit available		RO	DUNI	о то	тн	E NE	ARES	ST W	HOL	E DO	LLA	R.
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT	1	RO	DUNI	οτο	тн	E NE	ARES	ST W	HOL	E DC	DLLA	R.
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT  3. Amount used for BET	1 2	RO	DUNI	то	TH	E NE/	ARES	ST W	HOL	E DC	DLLA	R.
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT  3. Amount used for BET  4. Total credit used this year (Sum of Lines 2 and 3)	2	RO	DUNI	ОТО	тн	E NEA	ARES	ST W	HOL	E DC	DLLA	R.
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT  3. Amount used for BET  4. Total credit used this year (Sum of Lines 2 and 3)	1 2 3 4	RO	DUNI	ЭΤΟ	TH	E NE	ARES	ST W	HOL	E DO	DLLA	R.
<ul> <li>6. Any unused credit must be carried forward as a priority to other credits (Sum of Lines 1 and 2, less Line 5)</li> <li>G. Education Tax Credit</li> <li>1. Education Tax Credit available</li> <li>2. Amount used for BPT</li> <li>3. Amount used for BET</li> <li>4. Total credit used this year (Sum of Lines 2 and 3)</li> <li>5. Education Tax Credit available for carry forward (Line 1 minus Line 4)</li> </ul>	1 2 3 4	RO	DUNI	это	TH	E NE	ARES	ST W	HOL	E DO	PLLA	R.
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT  3. Amount used for BET  4. Total credit used this year (Sum of Lines 2 and 3)	1 2 3 4					E NE						
G. Education Tax Credit  1. Education Tax Credit available  2. Amount used for BPT  3. Amount used for BET  4. Total credit used this year (Sum of Lines 2 and 3)  5. Education Tax Credit available for carry forward (Line 1 minus Line 4)	1 2 3 4											





ODP1602541862

# **SCHEDULE OF CREDITS (continued)**

Business Organization Name		Tax	рау	er lo	den	tifica	atior	n Nui	mbe	r	
RST INC		4	1	1		1 1	1	2	1	1	
I. CTE Centers Tax Credit		RC	DUN	D TC	) TH	IE NE	ARE	ST W	/HOL	E DOL	LAR.
1. CTE Centers Tax Credit available	1										
2. Amount used for BPT (Shall not exceed 25% of BPT before credits)	2										
<ol> <li>J. Granite State Paid Family and Medical Leave Plan Tax Credit</li> <li>Premium paid for family and medical leave insurance coverage offered to employees (see instructions)</li> <li>Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)</li> </ol>	2						ANL	J1 W		DOLI	-An-
K. Granite Patron of the Arts Tax Credit (GPA)		RO	UNI	р то	тн	E NE	ARE:	ST W	HOLI	DOLI	LAR.
1. GPA Credit available	1										
2. GPA must be used against the BPT first	2										
	3										