New Hampshire BET and BPT Fiduciary Test Case 4 - 2025

This test case is of a fiduciary 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 1041 (not included in test scenario). The tax due is \$185 prior to application of payments in the amount of \$2,000 resulting in an overpayment of \$1,815.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET Credit Worksheet, NH-1041, DP-132,

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 \$1,815 - \$900 applied as a credit to next year's tax liability and a

requested refund of \$915.

DO NOT STAPLE



New Hampshire

2025 Department of Revenue Administration **BT-SUMMARY**



BUSINESS TAX RETURN SUMMARY

STEP 1 - PRINT OR TYPE		٨	MDDYYY	Y			MM	DDYYYY			
For the CALENDAR year 2025 or other to	axable period beginni	ng:				and end	ng:				
Check box if there has been a name	e change since last fi	ling. Lis	t former n	ame.							
Proprietor's Last Name											
Proprietor's Last Name								1	If issue use the D		
First Name		MI		Social Securi	ty Num	nber		ap i	te taxpa ation bo SSN or ve a DIN	yer x. FEIN if	
Corporate, Partnership, Estate, Trust, Non-	Profit or LLC Name										
SHARPE TRUST											
Taxpayer Identification Number	Principal Busine	ss Activity	y Code (Fe	deral)							
7 8 4 1 1 1 1 2 1	1 2 3 4	5 6									
Number & Street Address											
10 CONCORD AVE											
Address (continued)									Unit Ty	ne	Unit #
ridaress (continued)									0111117	pc	OTHE #
City / Town				State		Zip Code + 4	(or Canac	lian Postal	Code)		
CONCORD				NH		0 3 3					
						0 0 0	• .				
STEP 2 - Return Type and Feder	ral Information			1. (1. 0.	-	(5 5					
SILF 2 - Neturn Type and Feder	iai iiiioiiiiatioii	-	-			irn (Gross Bus Tax Base ove		-		× Ye	s
If you checked "yes" to one or both of t	the first two	Are v	ou require	ed to file a BF	T Retu	ırn (Gross Bu:	iness Inco	ome over	\$109,000)?	× Ye	2
questions, you must file the completed return(s) with this BT-Summary.	l corresponding			orm 990/990						Ye	es X
return(s) with this bi-summary.						ederal Form	2002 and	/or house	hadrad hav		.5
		· '		le B of Feder			3003 aliu/	Of Have C	necked box	Ye	s X
		Is the		organizatior	filing	its return on	an IRS app	oroved 52	/53 week	Ye	s X
CORPORATION	PARTNER:	SHIP		PROPRIETO	ORSHIP	,		MENDED	RETURN		LLC
OR COMBINED GROUP	NON-PRO	FIT	×	(FIDUCIAR)	,		F	INAL RET	JRN		DAO
This submission is the result of an be included with a complete amend specific) to report IRS adjustments.											



2025 BT-SUMMARY

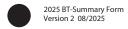


OBTSUM2521862

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								R	OUND	то тн	E NEAF	REST W	/HOLE	DOL	LAR	
1 (a) Business Enterprise Tax Net of Statutory Credits 1(a)							1	8	5									
(b) Business Profits Tax Net of Statutory Credits 1(b)																		
(c) Subtotal of Business Tax Due (Line 1(a) plus Line 1(b))									1(c)								1 8	3 5
2 PAYMENTS																		
(a) Tax paid with application for extension	2(a)					2	0	0	0									
(b) Total of taxable period's estimated tax payments	2(b)																	
(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)							2	0	0 0
3 TAX DUE: (Line 1(c) minus Line 2(e))									3						-	1	8	1 5
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)						-	1	8	1 5
(b) Return Payment Made Electronically	5(b)																	
(c) BALANCE DUE : Line 5(a) minus 5(b). Make your paymen make check payable to: STATE OF NEW HAMPSHIRE	nt online			ue.nh.g HIS A					5(c)									
6 OVERPAYMENT : If balance due is less than zero, enter on Lir	ne 6	6				1	8	1	5									
(a) Any amount of overpayment in excess of 500% of Line 1(c refunded (Line 1(c) X 500%).) shall b	e 6(a)					9	2	5									
7 Apply overpayment amount on Line 6 to: (a) Credit - Next Year's Tax Liability (amount entered shall not	t exceed	d Line 6	i(a)) (N	ot avai	ilable	for F				T PA	Y 7(a)						9	0 0
(b) Refund (Only option available for Federal RAR)								DO	NO	T PA	Y 7(b)						9	1 5





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.

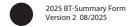
POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

TAXPAYER'S SIGNATURE & IN	FORMATION		
Signature (in ink)			MMDDYYYY
Print Signatory Name & Title			
Email Address			
Phone Number			
Thore trained			
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 Identification Number 7 8 4 1 1 1 1 2 1 For the CALENDAR year 2025 or other taxable period beginning: You are required to file this return if the gross business receipts were greater than \$298,000 or the enterprise value tax base is greater than \$298,000.	nd endii quired	ng:	IDDYY	ΥΥ				
For the CALENDAR year 2025 or other taxable period beginning: You are required to file this return if the gross business receipts were greater		ng:		ΥΥ				
· · · · · · · · · · · · · · · · · · ·	quired	l to file	_					
than 7270,000 or the enterprise value tax base is greater than 7290,000.			Forn	n Bl	ET-8	30.		
	ROUN	ND TO TH	HE NEA	REST	WH	OLE D	OLLA	۱R
Total Gross Business Receipts for this business organization				3	0	1 0	0	0
1. Dividends Paid					3 2	2 0	0	0
2. Compensation and Wages Paid or Accrued 2								
3. Interest Paid or Accrued 3						1 6	8	9
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3) 4					3	3 6	8	9
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before credits 5						1	8	5
6. Enter credits against BET. Use DP-160 to determine credits against BET 6								
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a) TAX DUE 7						1	8	5



2025 BET CREDIT WORKSHEET



BUSINESS ENTERPRISE TAX CREDIT WORKSHEET

Taxpayer Name			
SHARPE TRUST			
Taxpayer Identification Number 7 8 4 1 1 1 1 2 1 For the Contents to the real forms of the real form	MMDDYY ALENDAR year 2025 or xable period beginning:	YY and endin	MMDDYYYY g:
1. Business Profits Tax (BPT) from BPT Return, Line 19 NH-1	120-WE, Line 12 all other forms.	1	2 7 7 1
2. Sum the amounts from Column B, Lines 3 through 13, a 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 include	2 7 7 1	
Use carry forward amounts in the following order for this taxable period	A Available Credits	B Credit Applied to BPT	C Excess Credits
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.	1 8 5	1 8 5	
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-1041



0010412511862

FIDUCIARY BUSINESS PROFITS TAX RETURN

Business Organization Name									
SHARPE TRUST									
Taxpayer Identification Number	MMDDYYYY		ı	MMDDY'	YYY				
7 8 4 1 1 1 1 2 1 For the CALENDAR year 2025 or other taxable period beginning		and	ending:						
1 - GROSS BUSINESS PROFITS			ROUND	TO THE N	EAREST V	VHOLE	DOLL	_AR	
1(a) Interest income reported on Federal Form 1041, Line 1		1(a)							
1(b) Total Dividends reported on Federal Form 1041, Line 2(a)		1(b)			3	3 7	8	4	1
1(c) Business income or (loss) reported on Federal Form 1041, Line 3		1(c)							
1(d) Net Capital gain only reported on Federal Form 1041, Line 4		1(d)							
1(e) Rents, and royalties reported on Federal Form 1041, Line 5		1(e)							
1(f) Farm Income or (loss) reported on Federal Form 1041, Line 6		1(f)							
1(g) Ordinary gain or (loss) reported on Federal Form 1041, Line 7		1(g)							
1(h) Other income reported on Federal Form 1041, Line 8	1(h)								
1(i) Other business expenses not reported above (attach schedule)		1(i)							
1(j) Business profits from business activity of an association or trust (Combine and from the result subtract Line 1(i))	Lines 1(a) through 1(h)				3	3 7	8	4	1
2 - INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RE	CONCILE WITH IRC								
2(a) Add amount of IRC §179 expense taken on federal return in excess of the a to RSA 77-A:3-b, IV, including carryover amounts deducted in this taxable		2(a)							
2(b) Add the amount of bonus depreciation taken on the federal return for asserpursuant to RSA 77-A:3-b, I	ets placed in service this period	2(b)							
2(c) Add any other deductions or exclusions taken on the federal return that ne adjusted pursuant to RSA 77-A:1, XX and 77-A:3-b, III. Complete and attach		2(c)							
2(d) Deduct regular depreciation related to IRC §179 and bonus depreciation n period or for prior taxable periods	ot allowed for this taxable	2(d)							
2(e) Deduct any other items included on the federal return that need to be elin RSA 77-A:1, XX or RSA 77-A:4, XIX. Complete and attach Schedule IV	ninated or adjusted pursuant to	2(e)							
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the b state basis from the tax basis reported on the federal return	usiness that have a different	2(f)							
2(g) Net Lines 2(a) through 2(f)		2(g)							
3 Subtotal Line 1(j) adjusted by Line 2(g)		3			3	3 7	8	4	1
Separate entity items of income or expense (attach schedule)	4								
5 Gross Business Profits (combine Line 3 and Line 4)	5				3	3 7	8	4	1



2025 NH-1041



0010412521862

FIDUCIARY BUSINESS PROFITS TAX RETURN

6	(a)	Deduct interest on direct US Obligations (RSA 77-A:4, II)	6((a)								
6	(b)	Add income taxes or franchise taxes measured by income (attach schedule of taxes by state) (RSA 77-A:4, VII)	6((b)								
6	(c)	Deduct wage adjustment required by IRC §280C (RSA 77-A:4, IX)	6((c)								
6	(d)	Add expenses related to federal constitutionally exempt income (RSA 77-A:4, X)	6((d)								
6	(e)	Deduct research contribution (attach computation) (RSA 77-A:4, XII)	6	(e)								
6	(f)	Adjustments to gross business profits required due to the increase in the basis of assets resulting from t exchange of an interest in the business organization (RSA 77-A:4, XIV)	he sal	e 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(f)	- A								
		Check yes if an election is being made to recognize the basis increase for any sale or exchange reported	labov	e.	Yes	Multi (sch	ple T redul	ransa le att	actio ache	ns d)	Y	es
		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 transactions, please attach a schedule reporting the details for each transaction.	6(f)	- 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(f)	- C								
		Upon the sale of assets, adjust the net gain or loss to remove any basis increase recognized for federal income tax purposes that was not recognized for NH purposes.	6(f)	- D								
		Net Lines 6(f) - A through 6(f) - D	6	5(f)								
6	(g)	Add Qualified Investment Company (QIC) holders' proportional share of QIC profits (RSA 77-A:4, XV)	6	(g)								
6	(h)	Deduct assistance payments under 12 USC § 1823 (RSA 77-A:4, XVI)	6	5(h)								
6	(i)	For tax years commencing on or after January 1, 2024:	<i>(</i> (;)	, [
		Deduct current year business interest expense disallowed under IRC §163(j) (RSA 77-A:4, XX).	6(i)	- A								
_		Add the amount of disallowed business interest expense carryforward deducted federally under IRC §163(j), and already deducted for NH purposes in prior years under Line 6(i) - A.	6(i)	- B								
		Deduct 1/3 of the total disallowed business interest expense carryforward under IRC §163(j) as of the tax year ending before January 1, 2024 (RSA 77-A:4, XX).	6(i)	- C								
		Net Lines 6(i) - A through 6(i) - C		6(i)								
6	(j)	Net Lines 6(a) through 6(i) 6(j))									
7	٩dj	usted Gross Business Profits (Sum of Lines 5 and 6(j)) 7						3	3 7	8	4	1



2025 NH-1041



0010412531862

FIDUCIARY BUSINESS PROFITS TAX RETURN

Bu	siness Organization Name										
SI	HARPE TRUST										
Tax	kpayer Identification Number 8 4 1 1 1 2 1 For the CALENDAR year 2025 or other taxable period beginning:	ar	nd ending		IDDY	YYY					
Nŀ	l-1041 (continued)										
8	New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 1(c)) Exempt under P.L. 86-272		8	1	1 .	0	0	0	0	0	0
9	New Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negative, enter zero.)	9					3	7	8	4	1
10	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA-77-A:4, XIII)										
	NOLD available	10 - A							9	0	0
	Less NOLD used this tax period	10							9	0	0
	NOLD to be carried forward	10 - B									
11	New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero.)	11					3	6	9	4	1
12	Compute tax (Line 11 multiplied by 7.5%)	12						2	7	7	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	7	7	1
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).										

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





ODP1322511862

NET OPERATING LOSS (NOL) DEDUCTION

SHARPE TRUST		
Taxpayer Identification Number 7 8 4 1 1 1 2 1 For the CALENDAR year 2025 or other taxable period beginning:	MMDDYYYY and ending	MMDDYYYY

	COLUMN A Ending date of taxable period in which NOL occurred.	COLUMN B New Hampshire NOL available for carry forward from DP-131-A.	COLUMN C Amount of NOL carry forward which has been used in taxable periods prior to this taxable period.	COLUMN D Amount of NOL to be used as a deduction in this taxable period. (see instructions)	COLUMN E Amount of NOL to carry forward to future taxable period.
1	1 2 3 1 2 0 2 0	1500	1 2 0 0	3 0 0	
2	1 2 3 1 2 0 2 1	6 0 0		6 0 0	
3					
1					
;					
,					
3					
,					
0					
1		2 1 0 0	1200	900	

Line 11 - Total Columns B, C, D, & E (Sum Lines 1 - 10 in each respective column).

Subtract Line 11, Column C from Line 11, Column B to obtain the NOL available to be reported on the applicable Business Profits Tax return.

The amount of NOL deducted in this taxable period is Line 11, Column D (see instructions).

Line 11, Column D and Column E are the amounts to be reported on the applicable Business Profits Tax return for NOL to be used as a deduction in this taxable period and NOL carryforward, respectively.

NOTE: Column B less Column C should equal the sum of Column D plus Column E.







0DP1602511862

SCHEDULE OF CREDITS

Business Organization Name			
SHARPE TRUST			
Taxpayer Identification Number	MMDDYYYY	MMDDYYYY	
7 8 4 1 1 1 2 1 For the CALENDAR year 2025 other taxable period beginning	or g:	and ending:	
APPLICATION OF CREDITS TO BET AND BPT		POLIND TO THE NEADEST WHOL	E DOLLAR
A. BET Summary of Credits		ROUND TO THE NEAREST WHOL	E 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	
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	
B. BPT Summary of Credits		ROUND TO THE NEAREST WHOL	E DOLLAR.
1. R&D (Part C, Line 2)		1 2	5 8 6
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	1 8 5
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 B (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)	PT Liability.	10 2	7 7 1
 BET credit (Sum of BET Credit Worksheet, Column B) CTE Centers Tax Credit (Part I, Line 2) Granite Patron of the Arts Tax Credit (Part K, Line 2) Credits applied to BPT. Add Lines 1 through 9. Not to exceed current period B (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.) 	PT Liability.	9	





ODP1602521862

SCHEDULE OF CREDITS (continued)

SHARPE TRUST											
		7	8 4	1	1	1	1	2	1		
C. Research and Development Credit (R&D)		ROU	ND TO	тні	E NE	ARES	T WH	HOLE	DO	LLAR	
1. R&D credit available	1						3	2	0	8	5
2. R&D must be used against the BPT first	2							2	5	8	6
3. Unused R&D applied to the BET	3										
4. Total credit used this year (Sum Lines 2 and 3)	4							2	5	8	6
5. R&D credit not applied and available for offset in future (Line 1 less Line 4)	5						2	9	4	9	9
D. Economic Revitalization Zone Tax Credit (ERZ)		ROU	ND T	тн	E NE.	ARES	T WI	HOLI	E DO	LLAF	
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)		ROU	ND TO	ΣТΗ	E NE	ARES	T WI	HOLE	E DO	LLAF	ł.
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										





0DP1602531862

SCHEDULE OF CREDITS (continued)

Business Organization Name					ent	ificat	ion	Num	ber	
SHARPE TRUST		7	8	4	1	1	1	1	2	1
F. Coos County Tax Credit		RO	UNE	то	THE	NEA	RES	тwн	IOLE	DOLL
. Coos County Tax Credit available	1									
2. Carryover credit from prior year, use earliest year first	2									
3. Amount applied against the BET	3									
1. Unused credit applied to the BPT	4									
5. Total credit used this year (Sum of Line 3 and 4)	5									
5. Any unused credit must be carried forward as a priority to other credits (Sum of Lines 1 and 2, less Line 5)	6									
	1	RO	UND	то	THE	NEA	RES	ГWН	OLE	DOLL
	1	RO	UND	то	THE	NEA	RES	ГWН	OLE	DOLL
I. Education Tax Credit available	1 2	RO	UND	то	THE	NEA	RES	ГWН	OLE	DOLL
2. Amount used for BPT		RO	UND	то	THE	NEA	RES	ГWН	OLE	DOLL
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	UND	10	THE	: NEA	RES [*]	r wh	OLE	DOLL
Education Tax Credit available Amount used for BPT Amount used for BET Total credit used this year (Sum of Lines 2 and 3)	3	RO	UND	TO	THE	NEA	RES	г wн	OLE	DOLL
2. Amount used for BPT 3. Amount used for BET	3 4	RO	UND	то	THE	: NEA	RES	гwн	OLE	DOLL
2. Amount used for BPT 3. Amount used for BET 4. Total credit used this year (Sum of Lines 2 and 3)	3 4									DOLL
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)	3 4									





0DP1602541862

SCHEDULE OF CREDITS (continued)

Business Organization Name	Taxpayer Iden	tification Number
SHARPE TRUST	7 8 4 1	1 1 1 2 1
I. CTE Centers Tax Credit	ROUND TO TH	IE NEAREST WHOLE DOLLAR.
1. CTE Centers Tax Credit available	1	
2. Amount used for BPT (Shall not exceed 25% of BPT before credits)	2	
 Granite State Paid Family and Medical Leave Plan Tax Credit Premium paid for family and medical leave insurance coverage offered to employees (see instructions) Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1) 	ROUND TO TH	E NEAREST WHOLE DOLLAR.
K. Granite Patron of the Arts Tax Credit (GPA)	ROUND TO TH	E NEAREST WHOLE DOLLAR.
1. GPA Credit available	1	
2. GPA must be used against the BPT first	2	
2. Grainust be used against the britinst		