



New Hampshire
Department of
Revenue Administration

2015
DP-160



SCHEDULE OF CREDITS

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2015**
or other taxable period beginning:

MMDDYYYY

and ending: MMDDYYYY

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. Subtotal (Sum Lines 5 and 6)	7	<input type="text"/>
8. Credits against BET that has been paid. Add Lines 4 and 7 (and apply on the BET Return) (BET Credit applicable to BPT, but only if the BET has been paid)	8	<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 (Line 3, Column B of BET Credit Worksheet)	7	<input type="text"/>
8. Credits available to BPT Add Lines 1 through 7 (Apply to BPT forms if no BET carryover credit, if BET carryover credit complete Lines 9(a) through Line 9(f))	8	<input type="text"/>



SCHEDULE OF CREDITS - continued

Business Organization Name

Taxpayer Identification #

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APPLICATION OF CREDITS TO BET AND BPT

B. BPT Summary of Credits - continued

Round to the nearest whole dollar

9. (a) Carry over BET from fifth prior taxable period (Line 4, Column B of BET Credit Worksheet)	9(a)								
(b) Carry over BET from fourth prior taxable period (Line 5, Column B of BET Credit Worksheet)	9(b)								
(c) Carry over BET from third prior taxable period (Line 6, Column B of BET Credit Worksheet)	9(c)								
(d) Carry over BET from second prior taxable period (Line 7, Column B of BET Credit Worksheet)	9(d)								
(e) Carry over BET from first prior taxable period (Line 8, Column B of BET Credit Worksheet)	9(e)								
(f) BET credit carry over (Sum Lines (a) through (e))	9(f)								
10. Line 8 plus Line 9(f). Not to exceed current period BPT liability. (Enter on BPT Return, Line 19(b) NH-1120-WE, Line 11(b) all other forms)	10								

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) Beginning for tax years commencing 7/1/07

Round to the nearest whole dollar

1. ERZ credit available	1								
2. Carry over 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)	5								
6. ERZ credit available for carry forward (Line 1 plus 2 less Line 5)	6								

APPLICATION OF CREDITS TO BET AND BPT

E. CDFA - New Investment Tax Credit (ITC)

Round to the nearest whole dollar

1. ITC Credit Available	1								
2. Carry over credit from a prior year, use earliest year first	2								
3. Amount used for BPT	3								



SCHEDULE OF CREDITS - continued

Business Organization Name

Taxpayer Identification #

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APPLICATION OF CREDITS TO BET AND BPT (continued)

E. CDFA - New Investment Tax Credit (ITC)

Round to the nearest whole dollar

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"/>

F. Coos County Tax Credit

Round to the nearest whole dollar

1. Coos County Tax Credit available	1	<input type="text"/>
2. Carry over 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 Line 3 and 4)	5	<input type="text"/>
6. Any unused credit must be carried forward as a priority to other credits (Sum 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"/>

H. Insurance Premium Tax Credit

Round to the nearest whole dollar

1. Insurance Credit available	1	<input type="text"/>
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This is a Net Amount if BET was taken as a credit against the Insurance Premium Tax

2. Amount used for BPT	2	<input type="text"/>
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