**New Hampshire** Department of Revenue Administration



# **SCHEDULE OF CREDITS**

2016

**DP-160** 

Business Organization Name			
Taxpayer Identification #	For the CALENDAR year <b>2016</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
6. Education Tax Credit Part G, Line 3			6
7. Subtotal (Sum Lines 5 and 6)			7
8. Credits against BET that has been paid. Ac (BET Credit applicable to BPT, but only			8

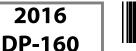
B. BPT Summary of Credits	Round to the nearest whole dolla
1. R&D Part C, Line 2	1
2. ERZ Credit Part D, Line 3	2
3. ITC Part E, Line 3	3
4. Coos County Credit Part F, Line 4	4
5. Insurance Premium Tax Part H, Line 2	5
6. Education Tax Credit Part G, Line 2	6
7. BET credit (Line 3, Column B of BET Credit Worksheet)	7
<ol> <li>Credits applied to BPT Add Lines 1 through 7         <ul> <li>(Apply to BPT forms if no BET carryover credit, if BET carryover credit complete Lines 9(a) through Line 9(f))</li> </ul> </li> </ol>	8





# **New Hampshire** Department of

Revenue Administration





# **SCHEDULE OF CREDITS - continued**

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Business Organization Name	Ta	xpaye	r Ider	ntific	catio	n #

### **APPLICATION OF CREDITS TO BET AND BPT (continued)**

### Round to the nearest whole dollar **B. BPT Summary of Credits - continued** 9. (a) Carryover BET from fifth prior taxable period (Line 4, Column B of BET Credit Worksheet) 9(a) (b) Carryover BET from fourth prior taxable period (Line 5, Column B of BET Credit Worksheet) 9(b) (c) Carryover BET from third prior taxable period (Line 6, Column B of BET Credit Worksheet) 9(c) (d) Carryover BET from second prior taxable period (Line 7, Column B of BET Credit Worksheet) 9(d) (e) Carryover BET from first prior taxable period (Line 8, Column B of BET Credit Worksheet) 9(e) (f) BET credit carryover (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

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. 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)	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)

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



Round to the nearest whole dollar

Round to the nearest whole dollar



# New Hampshire Department of

Revenue Administration





Round to the nearest whole dollar

## **SCHEDULE OF CREDITS - continued**

ness Organization Name Taxpayer Identification #				

### **APPLICATION OF CREDITS TO BET AND BPT (continued)**

E. CDFA - New Investment Tax Credit (ITC) - continued		Round to the nearest whole dollar
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	

### F. Coos County Tax Credit

# 1 1 2 2 3. Amount applied against the BET 3 4. Unused credit applied to the BPT 4 5. Total credit used this year (Sum Line 3 and 4) 5 6. Any unused credit must be carried forward as a priority to other credits (Sum Lines 1 and 2 less Line 5) 6

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	

H. Insurance Premium Tax Credit	Round to the nearest whole dollar
1. Insurance Credit available	1
This is a Net Amount if BET was taken as a credit against the Insurance Premium Tax	
2. Amount used for BPT	2

