

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**RESEARCH & DEVELOPMENT TAX CREDIT APPLICATION**

FOR DRA USE ONLY

Taxable period begin date: \_\_\_\_\_ Taxable period end date: \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR

**PRINT OR TYPE**

<p>1 NAME (PRINCIPAL NH FILER IF COMBINED GROUP):</p> <p>2 STREET ADDRESS:</p> <p>ADDRESS (CONTINUED):</p> <p>3 CITY/STATE/ZIP:</p> <p>4 CONTACT NAME &amp; TITLE</p>	<p>5 FEDERAL IDENTIFICATION NUMBER: (Principal NH Filer if Combined Group)</p> <p>5(a) SOCIAL SECURITY NUMBER:</p> <p>5(b) DEPARTMENT IDENTIFICATION NUMBER:</p> <p>TELEPHONE NUMBER:</p>
---	---

6 Qualified Manufacturing Research & Development expenditures (wages only) per Federal return.....	
<b>Attach copy of Federal Form 6765, Credit for Increasing Research Activities</b>	
7 Qualified Manufacturing Research & Development expenditures (wages only) attributable to NH.....	
8 Amount of Research & Development Credit requested (Line 7 x 10%) not to exceed \$50,000.....	

**Do not submit this application without the Federal Form 6765.**

SIGNATURE (IN INK)	DATE
PRINT SIGNATORY NAME & TITLE	MAIL TO: NH DRA PO BOX 457 CONCORD NH 03302-0457



**INSTRUCTIONS**

**ABOUT THE RESEARCH & DEVELOPMENT TAX CREDIT**

RSA 77-A:5, XIII allows for a Research & Development Credit for qualified manufacturing research & development expenditures made or incurred during the fiscal year of the company. The taxpayer shall apply for this credit using the Research and Development Tax Credit Application (Form DP-165) which shall be postmarked no later than **June 30** following the taxable period during which research and development expenditure was made or incurred. For additional information, refer to the NH DRA website at [www.revenue.nh.gov](http://www.revenue.nh.gov).

**TAXABLE PERIOD BEGIN AND END DATE**

Include the taxable period begin and end date of the company.

**LINES 1 THROUGH 5**

Enter the Principal Filer's Name, Address, the Contact Person's Name and Title, Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Department Identification Number (DIN) of the entity requesting the Research and Development Credit. Wherever FEINs are required, taxpayers who have been issued a DIN shall use their DIN only and not their FEIN.

**LINE 6**

Enter the amount of the Qualified Manufacturing Research & Development expenditures as defined in RSA 77-A:5, XIII(b)(1), and reported on Line 5 or Line 24 of the Federal Form 6765 (wages only). Attach a copy of Federal Form 6765.

**LINE 7**

Enter the amount of the Qualified Manufacturing Research & Development expenditures as defined in RSA 77-A:5, XIII(b)(1) that are attributable to New Hampshire activities (wages only).

**LINE 8**

Enter the amount of Research & Development Credit requested by multiplying the New Hampshire Qualified Manufacturing Research & Development expenditures by 10 percent (Line 7 x 10%), not to exceed \$50,000.

**SIGNATURES**

The application must be dated and signed in ink by the taxpayer or authorized agent. In addition, print the name and title of the officer or authorized agent signing the application.

**Do not submit this application without the Federal Form 6765.**

**WHERE TO MAIL**

Mail to: NH DRA, PO Box 457, Concord, NH 03302-0457