



**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**DP-160**



**SCHEDULE OF CREDITS**

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2017**  
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	<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 applied 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 (continued)**

**B. BPT Summary of Credits - continued**

Round to the nearest whole dollar

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**

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. 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)**

Round to the nearest whole dollar

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



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**SCHEDULE OF CREDITS - continued**

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**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	<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. Carryover 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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