DO NOT STAPLE

New Hampshire
Department of
Revenue Administration

DP-165

0DP1652111862

RESEARCH & DEVELOPMENT TAX CREDIT APPLICATION

Tax Period Begin Date — MMDDYYYY

Tax Period End Date — MMDDYYYY

PRINT OR TYPE

Name (Principal NH Filer if Combined Group):

Taxpayer Identification Number

Number & Street Address

☐ DIN ☐ FEIN ☐ SSN

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Contact Name

Contact Phone Number

Entity Type: ☐ CORPORATION - 2 ☐ COMBINED GROUP - 6 ☐ FIDUCIARY - 4 ☐ NON-PROFIT - 5 ☐ PARTNERSHIP - 3 ☐ PROPRIETORSHIP - 1

A Qualified Manufacturing Research & Development expenditures (wages only) per Federal Return........... A
   Attach copy of Federal Form 6765, Credit for Increasing Research Activities

B Qualified Manufacturing Research & Development expenditures (wages only) attributable to NH..............B

C Amount of Research & Development Credit requested (Line B x 10%) not to exceed $50,000......................C

DO NOT SUBMIT THIS APPLICATION WITHOUT THE FEDERAL FORM 6765

Under penalties of perjury, I declare that I have examined this application 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.

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

TAXPAYER'S SIGNATURE & INFORMATION

Signature (in ink)

MMDDYYYY

Print Signatory Name & Title

Email Address

Phone Number

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

MMDDYYYY

Printed Name of Preparer

Preparer Identification Number

Phone Number

Preparer's Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

ABOUT THE RESEARCH & DEVELOPMENT TAX CREDIT

RSA 77-A:5, XIII allows for a Research & Development Credit for qualified manufacturing research & development credit for 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/assistance/research-tax-credit.htm.

ENTITY TYPE

Check the entity type which corresponds to your organizational structure. In the case of a Limited Liability Company (LLC), check the tax classification that corresponds to the federal return used to report the income and deductions to the IRS.

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

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

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

SIGNATURES and POWER OF ATTORNEY (POA)

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

If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their Federal Preparer Tax Number (PTIN) and their complete address and phone number.

By checking the POA box, the taxpayer authorizes the Department staff to discuss this application with the paid preparer listed on this application. **This is a limited POA for this application only.** The Department shall request a completed Form DP-2848, "Power of Attorney" for discussion of any other tax period or matter.

DO NOT SUBMIT THIS APPLICATION WITHOUT THE FEDERAL FORM 6765

WHERE TO FILE

File online using Granite Tax Connect at www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 457, Concord NH 03302-0457.