



ABOUT THE RESEARCH & DEVELOPMENT TAX CREDIT

RSA 77-A:5, XIII allows for a Research & Development Tax Credit for qualified manufacturing research and development expenditures 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 expenditures were made or incurred. For additional information, refer to the NH DRA website at www.revenue.nh.gov.

WHERE TO FILE

File online using Granite Tax Connect at [gtc.revenue.nh.gov/TAP/ /](http://gtc.revenue.nh.gov/TAP/) or mail to NH DRA, PO Box 637, Concord NH 03302-0457.

TAXPAYER IDENTIFICATION

The Commissioner of the Department of Revenue is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

NEED FORMS?

To obtain additional forms, please visit our website at www.revenue.nh.gov, call the Forms Line at (603) 230-5001, or request them through the Granite Tax Connect at gtc.revenue.nh.gov/TAP/ /.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



BUSINESS INFORMATION

ENTER the beginning and ending dates of the taxable period.

ENTER the taxpayer's name, mailing address, and taxpayer identification number [Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN)].

ENTER contact name and phone number.

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.

SECTION A

Enter the amount of the Qualified Manufacturing Research & Development expenditures as defined in RSA 77-A:5, XIII(b), and reported on Line 42 in section F of the Federal Form 6765 (wages only). Attach a copy of Federal Form 6765.

SECTION 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).

SECTION 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 application was completed by a paid preparer, then the preparer must also sign and date the application in ink. The preparer must also enter their Federal Preparer Tax Number (PTIN) and their complete email 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 FORM DP-165 WITHOUT THE FEDERAL FORM 6765.