



SCHEDULE OF CREDITS

DO NOT COMPLETE FORM DP-160 IF THE ONLY CREDIT AVAILABLE IS THE BET CREDIT

Business Organization Name

Taxpayer Identification Number

For the CALENDAR year **2023** or
other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

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. Granite State Paid Family and Medical Leave Plan Tax Credit Part J, Line 2	7	<input type="text"/>
8. Subtotal (Sum Lines 5 through 7)	8	<input type="text"/>
9. Paid credits to apply to BET. Add Lines 4 and 8 (Enter on BET Return, Line 6) (BET Credit applicable to BPT, but only if the BET has been paid)	9	<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. CTE Centers Tax Credit (Part I, Line 2)	8	<input type="text"/>
9. Credits applied to BPT Add Lines 1 through 8 (Apply to BPT forms if no BET carryover credit, if BET carryover credit complete Lines 10(a) through Line 10(ii))	9	<input type="text"/>



SCHEDULE OF CREDITS - continued

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APPLICATION OF CREDITS TO BET AND BPT (continued)

B. BPT Summary of Credits - continued

Round to the nearest whole dollar

10. (a) Carryover BET from ninth prior taxable period (Line 4, Column B of BET Credit Worksheet)	10(a)								
(b) Carryover BET from eighth prior taxable period (Line 5, Column B of BET Credit Worksheet)	10(b)								
(c) Carryover BET from seventh prior taxable period (Line 6, Column B of BET Credit Worksheet)	10(c)								
(d) Carryover BET from sixth prior taxable period (Line 7, Column B of BET Credit Worksheet)	10(d)								
(e) Carryover BET from fifth prior taxable period (Line 8, Column B of BET Credit Worksheet)	10(e)								
(f) Carryover BET from fourth prior taxable period (Line 9, Column B of BET Credit Worksheet)	10(f)								
(g) Carryover BET from third prior taxable period (Line 10, Column B of BET Credit Worksheet)	10(g)								
(h) Carryover BET from second prior taxable period (Line 11, Column B of BET Credit Worksheet)	10(h)								
(i) Carryover BET from first prior taxable period (Line 12, Column B of BET Credit Worksheet)	10(i)								
(j) Total BET credit carryover (Sum Lines 10(a) through 10(i))	10(j)								
11. Line 9 plus Line 10(j). Not to exceed current period BPT liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms)	11								

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								



SCHEDULE OF CREDITS - continued

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D. Economic Revitalization Zone Tax Credit (ERZ)

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). This amount cannot exceed \$40,000.	5								
6. ERZ credit available for carry forward (Line 1 plus Line 2 less Line 5)	6								

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								
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

Round to the nearest whole dollar

1. Coos County Tax Credit available	1								
2. Carryover credit from prior year, use earliest year first	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								



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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																		
4. Amount used for New Hampshire Interest and Dividends Tax	4																		
5. Total credit used this year (Sum Lines 2 through 4)	5																		
6. Education Tax Credit available for carry forward (Line 1 minus Line 5)	6																		

H. Insurance Premium Tax Credit

Round to the nearest whole dollar

1. Insurance Credit available	1																		
2. Amount used for BPT	2																		

I. CTE Centers Tax Credit

Round to the nearest whole dollar

1. CTE Centers Tax Credit available	1																		
2. Amount used for BPT (Shall not exceed 25% of BPT before credits)	2																		

J. Granite State Paid Family and Medical Leave Plan Tax Credit

Round to the nearest whole dollar

1. Premium paid for family and medical leave insurance coverage offered to employees (see instructions)	1																		
2. Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)	2																		