

## **New Hampshire BET and BPT Proprietorship Test Case 4 - 2024**

This test case is a proprietorship required to file Business Enterprise Tax and Business Profits Tax Return. The taxpayer will be filing Business Enterprise Tax and Business Profits Tax Return for a business enterprise/organization doing business within and without NH. Furthermore, the taxpayer utilizes credits other the BET Credits, which will require Form DP-160, Schedule of Credits to be included. The amounts reported are carried over from the Federal Form 1040 and supporting schedules (not included in this test scenario). The tax due is \$4,652 prior to Interest in the amount of \$25 and a Failure to Pay penalty in the amount of \$315 resulting in a balance due of \$3,492.

Federal Forms: Not included

New Hampshire Form(s): BT-SUMMARY, BET, BET-80, NH-1040, DP-80 and DP-160

Taxpayer:

BARBARA THOMPSON

24 CENTRE ST

CONCORD, NH 03301

SSN: TAXPAYER: 002-44-7888

Filing Status/Entity Type: PROPRIETORSHIP

Other: Balance due \$5,121 – electronic funds withdrawal available via ACH Debit.

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2024 BT-SUMMARY



0BTSUM2411862

BUSINESS TAX RETURN SUMMARY

STEP 1 - PRINT OR TYPE

MMDDYYYY

MMDDYYYY

For the CALENDAR year 2024 or other taxable period beginning:

MMDDYYYY input boxes

and ending:

MMDDYYYY input boxes

Check box if there has been a name change since last filing. List former name.

Text box for name change information

Proprietor's Last Name

THOMPSON

First Name

BARBARA

MI

C

Social Security Number

0 0 2 4 4 7 8 8 8

If issued a DIN, use the DIN in the appropriate taxpayer identification box. DO NOT enter SSN or FEIN if you have a DIN

Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name

Text box for corporate/partnership name

Taxpayer Identification Number

TIN input boxes

Principal Business Activity Code (Federal)

Activity code input boxes

Number & Street Address

24 CENTRE ST

Address (continued)

Address continuation text box

Unit Type

Unit type input box

Unit #

Unit number input box

City / Town

CONCORD

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 3 0 1

STEP 2 - Return Type and Federal Information

If you checked "yes" to one or both of the first two questions, you must file the completed corresponding return(s) with this BT-Summary.

Are you required to file a BET Return (Gross Business Receipts over \$281,000, or Enterprise Value Tax Base over \$281,000)?

Yes No

Are you required to file a BPT Return (Gross Business Income over \$103,000)?

Yes No

Do you file a Form 990/990T?

Yes No

Do you file a Federal Form 8023, Federal Form 8883 and/or have checked box 10b on Schedule B of Federal Form 1065?

Yes No

Is the business organization filing its return on an IRS approved 52/53 week tax year?

Yes No

OR CORPORATION COMBINED GROUP

PARTNERSHIP NON-PROFIT

PROPRIETORSHIP FIDUCIARY

AMENDED RETURN FINAL RETURN

LLC DAO

This submission is the result of an IRS Adjustment for this form year. A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. For taxable periods ending on or before December 31, 2020, you must use Form DP-87 - (entity specific) to report IRS adjustments.



**BUSINESS TAX RETURN SUMMARY (continued)**

**STEP 3 - Complete the BET and / or BPT return(s) and then complete the BT-Summary and attach return(s)**

**STEP 4 - Calculate Your Balance Due or Overpayment**

ROUND TO THE NEAREST WHOLE DOLLAR

1 (a) Business Enterprise Tax Net of Statutory Credits	1(a)	<input type="text"/>	2	5	2	2	
(b) Business Profits Tax Net of Statutory Credits	1(b)	<input type="text"/>	2	1	3	0	
(c) Subtotal of Business Tax Due (Line 1(b) plus Line 1(a))	1(c)	<input type="text"/>		4	6	5	
<b>2 PAYMENTS</b>							
(a) Tax paid with application for extension	2(a)	<input type="text"/>	1	5	0	0	
(b) Total of taxable period's estimated tax payments	2(b)	<input type="text"/>					
(c) Credit carryover from prior tax period	2(c)	<input type="text"/>					
(d) Tax paid with original return (Amended returns only)	2(d)	<input type="text"/>					
(e) Total of Lines 2(a) through 2(d)	2(e)	<input type="text"/>		1	5	0	
3 TAX DUE: (Line 1(c) minus Line 2(e))	3	<input type="text"/>		3	1	5	2
<b>4 ADDITIONS TO TAX</b>							
(a) Interest (See instructions)	4(a)	<input type="text"/>		2	5		
(b) Failure to Pay (See instructions)	4(b)	<input type="text"/>		3	1	5	
(c) Failure to File (See instructions)	4(c)	<input type="text"/>					
(d) Underpayment of Estimated Tax (See instructions)	4(d)	<input type="text"/>					
(e) Total of Lines 4(a) through 4(d)	4(e)	<input type="text"/>			3	4	
5 (a) Subtotal of Amount Due (Line 3 plus Line 4(e))	5(a)	<input type="text"/>		3	4	9	2
(b) Return Payment Made Electronically	5(b)	<input type="text"/>					
(c) <b>BALANCE DUE:</b> Line 5(a) minus 5(b). Make your payment online at <a href="https://gtc.revenue.nh.gov/TAP/">gtc.revenue.nh.gov/TAP/</a> or make check payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>PAY THIS AMOUNT</b>	5(c)	<input type="text"/>		3	4	9	
6 <b>OVERPAYMENT:</b> If balance due is less than zero, enter on Line 6	6	<input type="text"/>					
(a) Any amount of overpayment in excess of 500% of Line 1(c) shall be refunded (Line 1(c) X 500%).	6(a)	<input type="text"/>					
7 Apply overpayment amount on Line 6 to:							
(a) Credit - Next Year's Tax Liability (amount entered shall not exceed Line 6(a)) <b>(Not available for Federal RAR)</b>	7(a)	<input type="text"/>					
(b) Refund <b>(Only option available for Federal RAR)</b>	7(b)	<input type="text"/>					



**BUSINESS TAX RETURN SUMMARY (continued)**

**STEP 5**

Under penalties of perjury, I declare that I have examined this BT-Summary 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. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

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

**TAXPAYER'S SIGNATURE & INFORMATION**

Signature (in ink)

MMDDYYYY

Print Signatory Name & Title

Email Address

Phone Number

Check this box if you are filing as a surviving spouse

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

Printed Name of Preparer

Email Address

Phone Number

Preparer Identification Number

Preparer's Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Mail to:  
NH DRA  
PO Box 637  
Concord NH 03302-0637

Make Check Payable to:  
**STATE OF NEW HAMPSHIRE**  
Enclose but DO NOT staple or tape your  
attachments

**FILE ONLINE AT GRANITE TAX CONNECT**  
[gtc.revenue.nh.gov/TAP/\\_/](https://gtc.revenue.nh.gov/TAP/_/)

**THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.**



**BUSINESS ENTERPRISE TAX RETURN**

Taxpayer Name

THOMPSON

Taxpayer Identification Number

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For the CALENDAR year **2024** or  
other taxable period beginning:

MMDDYYYY

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MMDDYYYY

and ending:

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You are required to file this return if the gross business receipts were greater than **\$281,000** or the enterprise value tax base is greater than **\$281,000**.

Check here if required to file Form BET-80.

**ROUND TO THE NEAREST WHOLE DOLLAR**

**Total Gross Business Receipts for this business organization**

								8	5	0	1	0	5
1. Dividends Paid	1												
2. Compensation and Wages Paid or Accrued	2							4	1	7	3	4	0
3. Interest Paid or Accrued	3							4	1	1	8	3	
4. Taxable Enterprise Value Tax Base (Sum of Lines 1, 2, and 3)	4							4	5	8	5	2	3
5. New Hampshire Business Enterprise Tax (BET) (Line 4 multiplied by .0055) before credits	5									2	5	2	2
6. Enter credits against BET. Use DP-160 to determine credit against BET	6												
7. Enter Tax Due (Line 5 minus 6). If negative, enter Zero. Report on BT-SUMMARY Line 1(a)	<b>TAX DUE</b> 7									2	5	2	2



**BUSINESS ENTERPRISE TAX CREDIT WORKSHEET**

Taxpayer Name

THOMPSON

Taxpayer Identification Number

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MMDDYYYY

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For the CALENDAR year **2024** or  
other taxable period beginning:

MMDDYYYY

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and ending:

1. Business Profits Tax (BPT) from BPT Return, Line 19 NH-1120-WE, Line 12 all other forms.		1	5 7 5 6
2. Sum the amounts from Column B, Lines 3 through 13, and include on Line 20(a) of NH-1120-WE or on Line 13(a) on other BPT forms. If DP-160 credits exist, instead include DP-160, Part B, Line 9 amount and apply on Line 20(b) of NH-1120-WE or on Line 13(b) on other BPT forms.		3 6 2 6	
Use carry forward amounts in the following order for this taxable period	<b>A</b> Available Credits	<b>B</b> Credit Applied to BPT	<b>C</b> Excess Credits
3. BET tax paid amount from Line 7 BET Return plus Line 4 of DP-160, Part A.	2 5 2 2	2 5 2 2	
4. Carry over BET from tenth prior taxable period	6 5 4	6 5 4	
5. Carry over BET from ninth prior taxable period	1 0 0	1 0 0	
6. Carry over BET from eighth prior taxable period			
7. Carry over BET from seventh prior taxable period			
8. Carry over BET from sixth prior taxable period			
9. Carry over BET from fifth prior taxable period			
10. Carry over BET from fourth prior taxable period			
11. Carry over BET from third prior taxable period			
12. Carry over BET from second prior taxable period			
13. Carry over BET from first prior taxable period			



**BUSINESS ENTERPRISE TAX APPORTIONMENT**

Business Enterprise Name

THOMPSON

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2024** or  
other taxable period beginning:

MMDDYYYY

and ending:

**SECTION I - APPORTIONMENT FACTORS**

See General Instructions

**COMPENSATION AND WAGES FACTOR**

ROUND TO THE NEAREST WHOLE DOLLAR

1	New Hampshire Compensation and Wages Paid or Accrued	1	4 7 1 3 4 0
2	Everywhere Compensation and Wages Paid or Accrued	2	4 9 5 3 0 0
3	COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21. Express to six decimal places.	3	0 . 9 5 1 6 2 5

**INTEREST FACTOR**

4	Average of New Hampshire Property	4	9 5 3 6 2 5
5	Average of Everywhere Property	5	1 5 1 4 3 9 0
6	INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26. Express to six decimal places.	6	0 . 6 2 9 7 0 9

**DIVIDEND FACTOR**

7	New Hampshire Sales	7	5 4 8 1 0 5
8	Everywhere Sales	8	8 5 0 1 0 5
9	SALES FACTOR (Line 7 divided by Line 8). Express to six decimal places.	9	0 . 6 4 4 7 5 0
10	Subtotal (Sum of Lines 3, 6 and 9)	10	2 . 2 2 6 0 8 4
11	DIVIDEND FACTOR (Line 10 divided by the number of "EVERYWHERE" factors in the subtotal). Enter this amount on Line 15. Express to six decimal places.	11	0 . 7 4 2 0 2 8



BUSINESS ENTERPRISE TAX APPORTIONMENT (continued)

Business Enterprise Name

THOMPSON

Taxpayer Identification #

[Empty box for Taxpayer ID]

MMDDYYYY

For the CALENDAR year 2024 or other taxable period beginning:

[Empty box for start date]

MMDDYYYY

and ending:

[Empty box for end date]

SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT

See General Instructions

DIVIDEND APPORTIONMENT

ROUND TO THE NEAREST WHOLE DOLLAR

Table with 4 columns: Line number, Description, Amount, and Total. Includes rows for Dividends Paid, Deduction, Subtotal, and Taxable Dividends.

COMPENSATION AND WAGES APPORTIONMENT

Table with 4 columns: Line number, Description, Amount, and Total. Includes rows for Compensation, Deduction, Subtotal, and Taxable Compensation.

INTEREST APPORTIONMENT

Table with 4 columns: Line number, Description, Amount, and Total. Includes rows for Interest Paid, Factor, Taxable Interest, and Total Taxable Interest.





**BUSINESS PROFITS TAX RETURN**

Proprietor's Name / Business Organization Name

THOMPSON

Taxpayer Identification Number

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2024** or  
other taxable period beginning:

and ending:

**1 - GROSS BUSINESS PROFITS** Each business organization must file a separate return.

ROUND TO THE NEAREST WHOLE DOLLAR

1(a) Net profit or loss reported on proprietor Federal Schedule C, Line 31	1(a)									
1(b) Net rental profit or loss reported on Federal Schedule E, Line 21	1(b)			2	1	9	4	5	0	
1(c) Net farm rental profit or loss reported on Federal Form 4835, Line 32	1(c)									
1(d) Net farm profit or loss reported on Federal Schedule F, Line 34	1(d)									
1(e) Net gain or loss from the sale of business assets reported on Federal Form 4797, Lines 2(g), 3, 5, 10(g), 14, 16 and 30	1(e)									
1(f) Net gain or loss from sale of investment assets used in business activity reported on Federal Schedule D, Lines 1(h), 2(h), 3(h), 8(h), 9(h) and 10(h)	1(f)									
1(g) Installment sale gains from the sale of business assets recognized during the period on Federal Form 6252, Line 24	1(g)			1	0	0	0	0	0	
1(h) Other net business income (attach schedule) attributable to this business organization as adjusted accordingly from Federal Form 1040, Schedule B	1(h)									
1(i) Other business income attributable to this business organization included on Federal Form 1040, Schedule 1, line 9 and adjusted accordingly.	1(i)									
1(j) Subtotal Lines 1(a) through 1(i)	1(j)			3	1	9	4	5	0	

**2 - INCREASE or DECREASE TO GROSS BUSINESS PROFITS TO RECONCILE WITH IRC**

2(a) Add amount of IRC §179 expense taken on federal return in excess of the amount permitted pursuant to RSA 77-A:3-b, IV, including carryover amounts deducted in this taxable period	2(a)									
2(b) Add the amount of bonus depreciation taken on the federal return for assets placed in service this period pursuant to RSA 77-A:3-b, I.	2(b)					6	5	7	4	
2(c) Add any other deductions or exclusions taken on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX, and 77-A:3-b, III. Complete and attach Schedule IV	2(c)									
2(d) Deduct regular depreciation related to IRC §179 and bonus depreciation not allowed for this taxable period or for prior taxable periods	2(d)									
2(e) Deduct any other items included on the federal return that need to be eliminated or adjusted pursuant to RSA 77-A:1, XX or RSA 77-A:4, XIX. Complete and attach Schedule IV	2(e)									
2(f) Increase or Decrease the net gain or loss on the sale of assets used in the business that have a different state basis from the tax basis reported on the federal return	2(f)					1	2	4	5	8
2(g) Net Lines 2(a) through 2(f)	2(g)					1	9	0	3	2
<b>3</b> Subtotal Line 1(j) adjusted by Line 2(g)	<b>3</b>			3	3	8	4	8	2	
<b>4</b> Separate entity items of income or expense (attach schedule)	<b>4</b>									
<b>5</b> Gross Business Profits (combine Line 3 and Line 4)	<b>5</b>			3	3	8	4	8	2	





**BUSINESS PROFITS TAX RETURN**

Proprietor's Name / Business Organization Name

THOMPSON

Taxpayer Identification Number

[ ] [ ]

MMDDYYYY

For the CALENDAR year **2024** or  
other taxable period beginning:

[ ] [ ]

MMDDYYYY

and ending:

[ ] [ ]

**NH-1040 (continued)**

<b>7</b>	Adjusted Gross Business Profits (sum of Lines 5, and 6(k))	7	[ ] [ ]	1	1	9	0	3	2		
<b>8</b>	New Hampshire Apportionment (If other than 100%, complete Form DP-80 BPT Apportionment Schedule. Enter percentage from Form DP-80, Line 1(c))	8	[ ] [ ]	0	.	6	4	4	7	5	0
	Exempt under P.L. 86-272	<input type="checkbox"/>									
<b>9</b>	New Hampshire Business Profits before NOL (Line 7 multiplied by Line 8. If negative, enter zero.)	9	[ ] [ ]	7	6	7	4	6			
<b>10</b>	Deduct New Hampshire Net Operating Loss Deduction (NOLD) (attach Form DP-132) (RSA 77-A:4, XIII):										
	NOLD available	10 - A	[ ] [ ]								
	Less NOLD used this tax period	10	[ ] [ ]								
	NOLD to be carried forward	10 - B	[ ] [ ]								
<b>11</b>	New Hampshire Taxable Business Profits (Line 9 minus Line 10. If negative, enter zero.)	11	[ ] [ ]	7	6	7	4	6			
<b>12</b>	Compute tax (Line 11 multiplied by 7.5%)	12	[ ] [ ]	5	7	5	6				
<b>13</b>	(a) BET Credit only (attach BET Credit Worksheet)	13(a)	[ ] [ ]								
	<b>-OR-</b>										
	(b) Other credits including BET (attach Form DP-160)	13(b)	[ ] [ ]	3	6	2	6				
<b>14</b>	New Hampshire Business Profits Tax Net of Statutory Credits (Line 12 minus Line 13(a) or 13(b), as applicable, cannot be less than zero) Report on BT-Summary, Line 1(b)	14	[ ] [ ]	2	1	3	0				

**This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules.**



**BUSINESS PROFITS TAX RETURN - BUSINESS PROFITS TAX APPORTIONMENT**

Business Organization Name

THOMPSON

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2024** or  
other taxable period beginning:

MMDDYYYY

and ending:

	<b>1(a) Everywhere (Denominator)</b>	<b>1(b) New Hampshire (Numerator)</b>	<b>1(c) Sales/Receipts Factor</b>
1 SALES/RECEIPTS FACTOR	8 5 0 1 0 5	5 4 8 1 0 5	
<b>1(c) Divide 1(b) by 1(a) (Express as a decimal to 6 places) This is your New Hampshire BPT Apportionment</b>			0 . 6 4 4 7 5 0

	<b>2(a) Everywhere (Denominator)</b>	<b>2(b) New Hampshire (Numerator)</b>	<b>2(c) Payroll Factor</b>
2 PAYROLL FACTOR	2 7 5 8 5 0	2 7 5 8 5 0	
<b>2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)</b>			1 . 0 0 0 0 0 0

3 PROPERTY FACTOR	<b>3(a) Everywhere (Denominator)</b>			<b>3(b) New Hampshire (Numerator)</b>	
	Beginning of Period	End of Period		Beginning of Period	End of Period
Inventory			Inventory		
Buildings	1354800	1357000	Buildings	857250	860000
Furniture & Fixtures			Furniture & Fixtures		
Leasehold Improvements			Leasehold Improvements		
Land	158490	158490	Land	95000	95000
Other Tangible Assets			Other Tangible Assets		
Subtotal	1 5 1 3 2 9 0	1 5 1 5 4 9 0	Subtotal	9 5 2 2 5 0	9 5 5 0 0 0
Average of Subtotals		1 5 1 4 3 9 0	Average of Subtotals		9 5 3 6 2 5
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)		
Total Everywhere Property		1 5 1 4 3 9 0	Total New Hampshire Property		9 5 3 6 2 5
<b>3(c) Divide 3(b) total by 3(a) total (Express as a decimal to 6 places)</b>					0 . 6 2 9 7 0 9



**SCHEDULE OF CREDITS**

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

Business Organization Name

THOMPSON

Taxpayer Identification Number

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MMDDYYYY

For the CALENDAR year **2024** or other taxable period beginning:

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MMDDYYYY

and ending:

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**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								
2. ERZ Credit (Part D, Line 4)	2								
3. ITC (Part E, Line 4)	3								
4. Subtotal (Add Lines 1, 2 and 3)	4								
5. R&D (Part C, Line 3)	5								
6. Education Tax Credit (Part G, Line 3)	6								
7. Granite State Paid Family and Medical Leave Plan Tax Credit (Part J, Line 2)	7								
8. Subtotal (Sum Lines 5 through 7)	8								
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								

**B. BPT Summary of Credits**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

1. R&D (Part C, Line 2)	1								
2. ERZ Credit (Part D, Line 3)	2								
3. ITC (Part E, Line 3)	3								
4. Coos County Credit (Part F, Line 4)	4								
5. Insurance Premium Tax (Part H, Line 2)	5								
6. Education Tax Credit (Part G, Line 2)	6						3	5	0
7. BET credit (Sum of BET Credit Worksheet, Column B)	7						3	2	7
8. CTE Centers Tax Credit (Part I, Line 2)	8								
9. Credits applied to BPT. Add Lines 1 through 8. Not to exceed current period BPT Liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)	9						3	6	2



**SCHEDULE OF CREDITS - continued**

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

Business Organization Name

THOMPSON

Taxpayer Identification Number

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**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)**

**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								



**SCHEDULE OF CREDITS - continued**

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

Business Organization Name

THOMPSON

Taxpayer Identification Number

**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 of Line 3 and 4)	5								
6. Any unused credit must be carried forward as a priority to other credits (Sum of Lines 1 and 2, less Line 5)	6								

**G. Education Tax Credit**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

1. Education Tax Credit available	1							3	5	0
2. Amount used for BPT	2							3	5	0
3. Amount used for BET	3									
4. Amount used for New Hampshire Interest and Dividends Tax	4									
5. Total credit used this year (Sum of Lines 2 through 4)	5							3	5	0
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									