



**SCHEDULE OF CREDITS**

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

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2025** or  
other taxable period beginning:

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. Granite State Paid Family and Medical Leave Plan Tax Credit (Part J, Line 2)	7	<input type="text"/>
8. Granite Patron of the Arts Tax Credit (Part K, Line 3)	8	<input type="text"/>
9. Subtotal (Sum Lines 5 through 8)	9	<input type="text"/>
10. Paid credits to apply to BET. Add Lines 4 and 9 (Enter on BET Return, Line 6) (BET Credit applicable to BPT, but only if the BET has been paid)	10	<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 (Sum of BET Credit Worksheet, Column B)	7	<input type="text"/>
8. CTE Centers Tax Credit (Part I, Line 2)	8	<input type="text"/>
9. Granite Patron of the Arts Tax Credit (Part K, Line 2)	9	<input type="text"/>
10. Credits applied to BPT. Add Lines 1 through 9. Not to exceed current period BPT Liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)	10	<input type="text"/>



**SCHEDULE OF CREDITS (continued)**

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**C. Research and Development Credit (R&D)**

**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 the 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)**

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**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																		
2. Amount used for BPT	2																		
3. Amount used for BET	3																		
4. Total credit used this year (Sum of Lines 2 and 3)	4																		
5. Education Tax Credit available for carry forward (Line 1 minus Line 4)	5																		

**H. Insurance Premium Tax Credit**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

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



**SCHEDULE OF CREDITS (continued)**

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**I. CTE Centers Tax Credit**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

1. CTE Centers Tax Credit available

1

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2. Amount used for BPT (Shall not exceed 25% of BPT before credits)

2

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**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

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2. Granite State Paid Family and Medical Leave Plan tax credit used for BET (50% of Line 1)

2

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**K. Granite Patron of the Arts Tax Credit (GPA)**

**ROUND TO THE NEAREST WHOLE DOLLAR.**

1. GPA Credit available

1

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2. GPA must be used against the BPT first

2

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3. Unused GPA applied to the BET

3

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