Government of the District of Columbia

2022 SCHEDULE UB SUB Business Credits

2 2 2 3 0 U S 1 0 0 0 1

SOFTWARE DEVELOPER USE ONLY

VENDOR ID # 9999

Important: Attach to your Form D-20 or D-30.

Taxpayer Identification Number 999999999

Fill in X if FEIN

Fill in X if SSN

Fill in X if filing a D-20 Return

Fill in X if filing a D-30 Return

Enter your business name

XXXXXXXXXXXXXXXXXXXXXXXXX

D-20 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax.)

1	Economic Development Zone Incentives credits *(See worksheet).*	1	999999999.00
2	Qualified High Technology Company Credits *from Part D, Line 4a, DC Form D-20CR.*	2	999999999.00
3	Organ and Bone Marrow Donor Credit. *See computation.*	3	999999999.00
4	Job Growth Incentive Act	4	999999999.00
5	Enter alternative fuel credits. *See instructions.*		
	5(a) Alternative fuel infrastructure. 9999 *# of stations* 99999999.00		
	5(b) Alternative fuel vehicle conversion. 9999 *# of vehicles* 99999999.00		
6	Total alternative fuel credits. Add Lines 5(a) and 5(b) only and enter here.	6	999999999.00
7	Employer-assisted Home Purchase Tax Credit (See computation). 7a 999 # of employees	7	999999999.00
8	DC Low-Income Housing Tax Credit (See instructions).	8	999999999.00
9	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38	9	999999999.00

Refundable Credits

10	**RESERVED**	10	
11	Small Retailer Property Tax Relief Credit.	11	999999999.00
12	Total the refundable D-20 credits, enter here and on Form D-20, Line 41(d).	12	999999999.00

D-30 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax.)

13	Economic Development Zone Incentives Credit *(See worksheet).*	13	999999999.00
14	Organ and Bone Marrow Donor Credit. *See computation.*	14	999999999.00
15	Job Growth Incentive Act	15	999999999.00
16	Enter alternative fuel credits. *See instructions.*		
	16(a) Alternative fuel infrastructure. 9999 *# of stations* 99999999.00		
	16(b) Alternative fuel vehicle conversion. 9999 *# of vehicles* 99999999.00		
17	Total alternative fuel credits. Add Lines 16(a) and 16(b) only and enter here.	17	999999999.00
18	Employer-assisted Home Purchase Tax Credit (See computation). 18a 999 # of employees	18	999999999.00
19	DC Low-Income Housing Tax Credit (See instructions).	19	999999999.00
20	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38.	20	999999999.00

Refundable Credits

21	Small Retailer Property Tax Relief Credit.	21	999999999.00
22	Total the refundable D-30 credits, enter here and on Form D-30, Line 41(d).	22	999999999.00

Schedule UB Instructions Qualified High Technology Companies

If you claim credits on Line 2 above, attach a copy of your DC Form D-20CR to the D-20.

Revised 10/2022

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

Organ and Bone Marrow Donor Credit

— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages $________	Col 2 amt. ________ × 25% ________ $________	$________
Bone Marrow Donor(s)	Total Paid Leave Wages $________	Col 2 amt. ________ × 25% ________ $________	$________
		Total of Col. 4. Enter here and on Schedule UB.*	$________

*Line 3 of Schedule UB for D-20 filers
Line 14 of Schedule UB for D-30 filers

Employer-Assisted Home Purchase Tax Credit

— Computation —

1. Number of Eligible Employees ☐
2. Amount of Homeownership Assistance provided during this period to Eligible Employees.......................... x 50% $________
3. Tax Credit .... $________
(Cannot exceed Line 2 amount and limited to $2,500 per Eligible Employee)

Enter amount from Line 3 on Line 7 of Schedule UB for D-20 filers, or Line 18 of Schedule UB for D-30 filers.

Employer-Assisted Home Purchase Tax Credit

An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.