

2024 SCHEDULE UB SUB Business Credits



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 filing a D-20 Return Fill in X if SSN Fill in X if filing a D-30 Return

Enter your business name XXXXXXXXXXXXXXXXXXXXXXXXXXXX

D-20 Return

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 1-9 for Economic Development Zone Incentives, DHCD Rental Accommodations, and DC Low-Income Housing Tax Credit.

Refundable Credits

Table with 3 columns: Line number, Description, and Amount. Includes line 10 (RESERVED) and line 11 (Small Retailer Property Tax Relief Credit).

D-30 Return

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 13-20 for Economic Development Zone Incentives, DHCD Rental Accommodations, and DC Low-Income Housing Tax Credit.

Refundable Credits

Table with 3 columns: Line number, Description, and Amount. Includes line 21 (Small Retailer Property Tax Relief Credit) and line 22 (Total the refundable D-30 credits).

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 09/2024

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 **take a deduction for 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	<input style="width: 40px; height: 20px;" type="text"/>
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)	\$ _____
<p>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.</p>	

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.