





**F. Historic Preservation Credits §§1112, 1811-181**

Applications for this credit must be submitted to the Historic Preservation Office for approval in advance.

- 14. Credit carryover from previous years .....
- 15. Current year approved credit (50% of investment, up to \$50,000/year) .....
- 16. Total Historic Preservation Credits (Add line 14 and line 15) .....

**G. Automatic External Defibrillators**

- 17. Enter the number of automatic external defibrillators placed in service during the tax year
- 18. Total Automatic External Defibrillator Credit (Multiply line 17 by \$100) .....

**H. Total Delaware Non-refundable Income Tax Credits**

- 19. Enter the total of lines 3, 6, 9, 10, 13, 16, and 18 .....

**I. CREDIT LIMITATION - Corporate Filers**

- 20. Enter the amount listed on line 13 of form 1100 (DE tax) .....
  - 21. Enter the total from line 19, above .....
  - 22. Enter the lesser of lines 20 and 21 .....
- This is the total of the non-refundable tax credits to which the corporation is entitled; enter here and on line 14 of form 1100

**J. CREDIT LIMITATION - Individual Filers**

- 23. Enter the amount listed on line 8 of form 200-01 (DE tax) .....
  - 24. Enter the total from line 19, above .....
  - 25. Enter current year credits from line 23 from Delaware form 1100S-A1 (S corporation) ....  
or Delaware form 300-K1 (partnership), if any
  - 26. Total lines 24 and 25 .....
  - 27. Enter the lesser of lines 23 and 26 .....
- This is the total of the non-refundable tax credits to which the taxpayer is entitled; enter here and on line 12 of form 200-01



**K. CREDIT LIMITATION - Fiduciaries**

- 28. Enter the amount listed on line 10 of form 400 .....
- 29. Enter the total from line 19, above, for expenses incurred directly .....
- 30. Enter current year credits from line 23 of Delaware form 1100S-A1 (S corporation) or.....  
Delaware form 300-K1 (partnership) issued to the taxpayer, if any
- 31. Total lines 29 and 30 .....
- 32. Enter the lesser of lines 28 and 31 .....
- This is the total of the non-refundable tax credits to which the taxpayer is entitled; enter here and  
on line 11 of form 400

**L. PASS THROUGH ENTITIES - S Corporations and Partnerships**

- 33. Enter the total from line 19, above .....

S Corporations – enter the amount from line 33 on line 11 of form 1100-S. To the extent that the credits are to pass-through to resident shareholders, allocate the credits among the shareholders and include the credits on line 23 of form 1100S-A1.

Partnerships – allocate the amount from line 33 among the partners and include the credits on line 16 of the form 300-K1.

Shareholders and partners to whom credits are allocated must then prepare a separate form 700 reflecting the potential credits available on line 23 of form 1100S-A1, and calculate the allowable credit based upon the taxpayer’s Delaware tax liability calculated on the taxpayer’s income tax form.

**M. REFUNDABLE INCOME TAX CREDITS**

Please see instructions and worksheets on how to calculate your tax credit.  
Enter on the appropriate line the amount of each calculated tax credit.

- 34. Business Finder’s Fee Credits .....
- 35. New Economy Jobs Program Credits .....
- 36. Veterans Opportunity Credit .....
- 37. Employer Tax Credit For Hiring Individuals with Disabilities .....
- 38. Research & Development Credits (see instructions) .....
- 39. Total Refundable Income Tax Credits (Add lines 34 through 38) .....

**Corporate Filers** - Enter the amount from line 39 on line 19 of the form 1100

**Pass through entities (S-Corporations and Partnerships)**

**S-Corporations** - Enter the amount from line 39 on line 12 of form 1100S and allocate the credits to shareholders on line 24 of the form 1100S-A1

**Partnerships** - Allocate the amount from line 39 among the partners and report the amount on line 16 of the form 300-K1 provided to the partners

**Fiduciary Filers** - Enter the amount from line 39 on line 17 of form 400

**Individual Tax Filers** - Enter the amount from line 39 on line 19 of form 200-01 (resident) or line 50 of form 200-02 (non-resident)

