

DELAWARE INCOME TAX CREDIT SCHEDULE

PART A – TAXPAYER INFORMATION

Federal Employer Identification Number Social Security Number Tax Period Ending _____

1- [] [] [] [] [] [] [] [] [] [] [] [] OR 2- [] [] [] [] [] [] [] [] [] [] [] []

Taxpayer Name

PART B – DELAWARE INCOME TAX CREDIT COMPUTATION

Non-refundable Income Tax Credits
Please see instructions and worksheets on how to calculate each applicable tax credit. On each line below, please enter the amount of approved or calculated tax credit.

A. Neighborhood Assistance Credit (30 Del. C. § 2001-2008)

Applications for this credit must be submitted to the Delaware State Housing Authority for approval in advance.

1. Credit carryover from previous years []

2. Current year approved credit (50% of investment, up to \$50,000/year) []

3. Total Neighborhood Assistance Credits (Add line 1 and line 2) []

B. Economic Development Credits §§ 2010-2015

4. Credit carryover from previous years []

5. Current year approved credit (complete form 1100CR to compute the credit) []

6. Total Economic Development Credits (Add line 4 and line 5) []

C. Green Industries/Brownfield Credits §§2020-2024, 2040

7. Credit carryover from previous years []

8. Current year approved credit []

9. Total Green Industries/Brownfield Credits (Add line 7 and line 8) []

D. Research and Development Credits (Tax Years before 2018) §§ 2070-2075

10. Credit carryover from the previous years []

E. Land and Historic Resources Conservation Credits §§1801-1807

11. Credit carryover from previous years []

12. Current year approved credit []

13. Total Land and Historic Resources Conservation Credits (Add line 11 and line 12) []



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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

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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



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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

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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)

