



DELAWARE 2024

DIVISION OF REVENUE FORM

DELAWARE INCOME TAX CREDIT SCHEDULE PIT-CRS



PART A - TAXPAYER INFORMATION

TAXPAYER ID

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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		.00
2.	Current Year Approved Credit (50% of investment, up to \$50,000/year)		.00
3.	Total Neighborhood Assistance Credits (Add Line 1 and Line 2)		.00

B. ECONOMIC DEVELOPMENT CREDITS §§ 2010-2015

4.	Credit Carryover from Previous Years		.00
5.	Current Year Approved Credit (complete Form 1100CR to compute the credit)		.00
6.	Total Economic Development Credits (Add Line 4 and Line 5)		.00

C. GREEN INDUSTRIES/BROWNFIELD CREDITS §§ 2020-2024, 2040

7.	Credit Carryover from Previous Years		.00
8.	Current Year Approved Credit		.00
9.	Total Green Industries/Brownfield Credits (Add Line 7 and Line 8)		.00

D. RESEARCH AND DEVELOPMENT CREDITS (TAX YEARS BEFORE 2018) §§ 2070-2075

10.	Credit Carryover from the Previous Years		.00
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E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS §§ 1801-1807

11.	Credit Carryover from Previous Years		.00
12.	Current Year Approved Credit		.00
13.	Total Land and Historic Resources Conservation Credits (Add Line 11 and Line 12)		.00

F. HISTORIC PRESERVATION CREDITS §§ 1112, 1811-1817

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

14.	Credit Carryover from Previous Years		.00
15.	Current Year Approved Credit		.00
16.	Total Historic Preservation Credits (Add Line 14 and Line 15)		.00



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NAME _____ **TAXPAYER ID** _____

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) _____ .00

H. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS

- 19. Total (**Add** Lines 3, 6, 9, 10, 13, 16 and 18) _____ .00

I. CREDIT LIMITATION - INDIVIDUAL FILERS

- 20. Enter the amount listed on Line 26 of Form PIT-RES or Line 43 of Form PIT-NON _____ .00
- 21. Enter the total from Line 19, above _____ .00
- 22. Enter current year credits from Line 23 from Delaware Form SCT-SSR (S Corporation) or Delaware Form PRT-PSI (Partnership), if any _____ .00
- 23. **Add** Lines 21 and 22 _____ .00
- 24. Enter the lesser of Lines 20 & 23 (this is the total of the non-refundable tax credits to which the taxpayer is entitled) here and on Line 30 of Form PIT-RES or Line 46 of Form PIT-NON _____ .00

J. 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.

- 25. Business Finder's Fee Credits _____ .00
- 26. New Economy Jobs Program Credits _____ .00
- 27. Organ and Bone Marrow Transplantation Tax Credit _____ .00
- 28. Employer Tax Credit For Hiring Individuals with Disabilities _____ .00
- 29. Research & Development Credits (see instructions) _____ .00
- 30. Total Refundable Income Tax Credits (**Add** Lines 25 through 29) _____ .00

INDIVIDUAL TAX FILERS Enter the amount from Line 30 on Line 38 of Form PIT-RES (Resident) or Line 52 of Form PIT-NON (Non-Resident)

Mail completed form to: Delaware Division of Revenue
PO Box 2340
Wilmington, DE 19899-2340