



**DELAWARE** **2026**  
DIVISION OF REVENUE F O R M  
PIT-CRS  
**DELAWARE INCOME TAX CREDIT SCHEDULE**



**PART A - TAXPAYER INFORMATION**

TAXPAYER ID

TAXPAYER NAME

SPOUSE'S TAXPAYER ID

SPOUSE'S 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.

|                                                                                                                 |                                                                                  | COLUMN A | COLUMN B |
|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------|----------|
| <b>A. NEIGHBORHOOD ASSISTANCE CREDIT 30 DEL. C. § 2001-2008</b>                                                 |                                                                                  |          |          |
| Applications for this credit must be submitted to the Delaware State Housing Authority for approval in advance. |                                                                                  |          |          |
| 1.                                                                                                              | Credit Carryover from Previous Years                                             | \$ .00   | \$ .00   |
| 2.                                                                                                              | Current Year Approved Credit (50% of investment, up to \$50,000/year)            | \$ .00   | \$ .00   |
| 3.                                                                                                              | Total Neighborhood Assistance Credits (Add Line 1 and Line 2)                    | \$ .00   | \$ .00   |
| <b>B. ECONOMIC DEVELOPMENT CREDITS §§ 2010-2015</b>                                                             |                                                                                  |          |          |
| 4.                                                                                                              | Credit Carryover from Previous Years                                             | \$ .00   | \$ .00   |
| 5.                                                                                                              | Current Year Approved Credit (complete Form BUS-DED to compute the credit)       | \$ .00   | \$ .00   |
| 6.                                                                                                              | Total Economic Development Credits (Add Line 4 and Line 5)                       | \$ .00   | \$ .00   |
| <b>C. GREEN INDUSTRIES/BROWNFIELD CREDITS §§ 2020-2024, 2040</b>                                                |                                                                                  |          |          |
| 7.                                                                                                              | Credit Carryover from Previous Years                                             | \$ .00   | \$ .00   |
| 8.                                                                                                              | Current Year Approved Credit                                                     | \$ .00   | \$ .00   |
| 9.                                                                                                              | Total Green Industries/Brownfield Credits (Add Line 7 and Line 8)                | \$ .00   | \$ .00   |
| <b>D. RESEARCH AND DEVELOPMENT CREDITS (TAX YEARS BEFORE 2018) §§ 2070-2075</b>                                 |                                                                                  |          |          |
| 10.                                                                                                             | Credit Carryover from the Previous Years                                         | \$ .00   | \$ .00   |
| <b>E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS §§ 1801-1807</b>                                         |                                                                                  |          |          |
| 11.                                                                                                             | Credit Carryover from Previous Years                                             | \$ .00   | \$ .00   |
| 12.                                                                                                             | Current Year Approved Credit                                                     | \$ .00   | \$ .00   |
| 13.                                                                                                             | Total Land and Historic Resources Conservation Credits (Add Line 11 and Line 12) | \$ .00   | \$ .00   |
| <b>F. HISTORIC PRESERVATION CREDITS §§ 1112, 1811-1817</b>                                                      |                                                                                  |          |          |
| Applications for this credit must be submitted to the Historic Preservation Office for approval in advance.     |                                                                                  |          |          |
| 14.                                                                                                             | Credit Carryover from Previous Years                                             | \$ .00   | \$ .00   |
| 15.                                                                                                             | Current Year Approved Credit                                                     | \$ .00   | \$ .00   |
| 16.                                                                                                             | Total Historic Preservation Credits (Add Line 14 and Line 15)                    | \$ .00   | \$ .00   |



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NAME  
SPOUSE'S NAME

TAXPAYER ID  
SPOUSE'S TAXPAYER ID

| G. AUTOMATIC EXTERNAL DEFIBRILLATORS |                                                                                             | COLUMN A | COLUMN B |
|--------------------------------------|---------------------------------------------------------------------------------------------|----------|----------|
| 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   | \$ .00   |

| H. ENTERTAINMENT PRODUCTION TAX CREDIT |                                                                     |        |        |
|----------------------------------------|---------------------------------------------------------------------|--------|--------|
| 19.                                    | Credit Carry over from previous years                               | \$ .00 | \$ .00 |
| 20.                                    | Current Year Approved Credit (see instructions)                     | \$ .00 | \$ .00 |
| 21.                                    | Total Entertainment Production Tax Credit (Add Line 19 and Line 20) | \$ .00 | \$ .00 |

| I. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS |                                                   |        |        |
|-----------------------------------------------------|---------------------------------------------------|--------|--------|
| 22.                                                 | Total (Add Lines 3, 6, 9, 10, 13, 16, 18, and 21) | \$ .00 | \$ .00 |

| J. CREDIT LIMITATION - INDIVIDUAL FILERS |                                                                                                                                                                                          |        |        |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| 23.                                      | Enter the amount listed on Line 26 of Form PIT-RES or Line 43 of Form PIT-NON                                                                                                            | \$ .00 | \$ .00 |
| 24.                                      | Enter the total from Line 22, above                                                                                                                                                      | \$ .00 | \$ .00 |
| 25.                                      | Enter current year credits from Line 23 from Delaware Form SCT-SSR (S Corporation) or Delaware Form PRT-PSI (Partnership), if any                                                        | \$ .00 | \$ .00 |
| 26.                                      | Add Lines 24 and 25                                                                                                                                                                      | \$ .00 | \$ .00 |
| 27.                                      | Enter the lesser of Lines 23 & 26 (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 | \$ .00 |

| K. 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. |                                                                                                                     |        |        |
| 28.                                                                                                                                                 | Business Finder's Fee Credits                                                                                       | \$ .00 | \$ .00 |
| 29.                                                                                                                                                 | New Economy Jobs Program Credits                                                                                    | \$ .00 | \$ .00 |
| 30.                                                                                                                                                 | Organ and Bone Marrow Transplantation Tax Credit                                                                    | \$ .00 | \$ .00 |
| 31.                                                                                                                                                 | Qualified Employer Organ and Bone Marrow Transplantation Tax Credit for Tax Years 2026 and later (see Instructions) | \$ .00 | \$ .00 |
| 32.                                                                                                                                                 | Employer Tax Credit For Hiring Individuals with Disabilities                                                        | \$ .00 | \$ .00 |
| 33.                                                                                                                                                 | Research & Development Credits (see instructions)                                                                   | \$ .00 | \$ .00 |
| 34.                                                                                                                                                 | Total Refundable Income Tax Credits (Add Lines 28 through 33)                                                       | \$ .00 | \$ .00 |

**INDIVIDUAL TAX FILERS** Enter the amount from Line 34 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