

DELAWARE

DIVISION OF REVENUE

F O R M

BUS-CRS

DELAWARE INCOME TAX CREDIT SCHEDULE



PART 1 - TAXPAYER INFORMATION

TAX PERIOD ENDING

TAXPAYER ID

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TAXPAYER NAME

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PART 2 - 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 - TITLE 30 DEL. CODE § 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 - TITLE 30 DEL. CODE §§ 2010-2015

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

C. GREEN INDUSTRIES/BROWNFIELD CREDITS -TITLE 30 DEL. CODE §§ 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) - TITLE 30 DEL. CODE §§ 2070-2075

10.	Credit Carryover from the Previous Years	\$	.00
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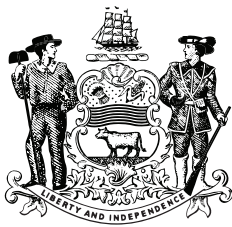
E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS - TITLE 30 DEL. CODE §§ 1801-1807

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 - TITLE 30 DEL. CODE §§ 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 (50% of investment, up to \$50,000/year)	\$	.00
16.	Total Historic Preservation Credits (Add Line 14 and Line 15)	\$	.00



DELAWARE FORM

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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. ENTERTAINMENT PRODUCTION TAX CREDIT

19.	Credit Carry over from previous years	\$	.00
20.	Current Year Approved Credit (see instructions)	\$	.00
21.	Total Entertainment Production Tax Credit (Add Line 19 and Line 20)	\$	.00

I. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS

22.	Total (Add lines 3, 6, 9, 10, 13, 16, 18 and 21)	\$	.00
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J. CREDIT LIMITATION - CORPORATE FILERS

23.	Enter the amount listed on Line 13 of Form CIT-TAX	\$	.00
24.	Enter the total from Line 22, above	\$	.00
25.	Enter the lesser of Lines 23 & 24 This is the total of the non-refundable tax credits to which the corporation is entitled; enter here and on Line 14 of Form CIT-TAX.	\$	.00

K. CREDIT LIMITATION - FIDUCIARIES

26.	Enter the amount listed on Line 10 of Form FID-TAX	\$	.00
27.	Enter the total from Line 22, above, for expenses incurred directly	\$	.00
28.	Enter current year credits from Line 23 of Delaware Form SCT-SSR (S corporation) or Delaware Form PRT-PSI (partnership) issued to the taxpayer, if any	\$	.00
29.	Total Lines 27 and 28	\$	.00
30.	Enter the lesser of Lines 26 and 29. This is the total of the non-refundable tax credits to which the taxpayer is entitled; enter here and on Line 11 of Form FID-TAX.	\$	.00

L. PASS THROUGH ENTITIES - S CORPORATIONS AND PARTNERSHIPS

31.	Enter the total from Line 22, above	\$	.00
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S Corporations – enter the amount from Line 31 on Line 11 of Form SCT-RTN. To the extent that the credits are to passthrough to resident shareholders, allocate the credits among the shareholders and include the credits on Line 23 of Form SCT-SSR.

Partnerships – allocate the amount from Line 31 among the partners and include the credits on Line 16 of the Form PRT-PSI.

Shareholders and partners to whom credits are allocated must then prepare a separate form BUS-CRS reflecting the potential credits available on Line 23 of Form SCT-SSR, 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.

32.	Business Finder's Fee Credits	\$	.00
33.	New Economy Jobs Program Credits	\$	.00
34.	Employer Tax Credit For Hiring Individuals with Disabilities	\$	.00
35.	Research & Development Credits For Tax Years 2018 and Later (see instructions)	\$	.00
36.	Qualified Employer Organ and Bone Marrow Wage Tax Credit for Tax Years 2026 and later (see Instructions)	\$	.00
37.	Total Refundable Income Tax Credits (Add Lines 32 through 36)	\$	.00

- **Corporate Filers** - Enter the amount from Line 37 on Line 19 of the Form CIT-TAX
- **Pass through entities** (S-Corporations and Partnerships).
 - **S-Corporations** - Enter the amount from Line 37 on Line 12 of Form SCT-RTN and allocate the credits to share-holders on Line 24 of the Form SCT-SSR.
 - **Partnerships** - Allocate the amount from Line 37 among the partners and report the amount on Line 16 of the Form PRT-PSI provided to the partners.
- **Fiduciary Filers** - Enter the amount from Line 37 on Line 17 of Form FID-TAX

Mail completed form to:

Delaware Division of Revenue
PO Box 8763
Wilmington, DE 19899-8763