

DELAWARE INCOME TAX CREDIT SCHEDULE

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	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 amou 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, 1811-1817 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.	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			
١.	CREDIT LIMITATION - Corporate Filers				
	20.	Enter the amount listed on line 13 of Form CIT-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 CIT-TAX.			
J.	CREDIT LIMITATION - Fiduciaries				
	23.	Enter the amount listed on line 10 of Form FID-TAX			
	24.	Enter the total from line 19, above, for expenses incurred directly			
	25. 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				
	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 11 of Form FID-TAX.				



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K. PASS THROUGH ENTITIES - S Corporations and Partnerships

28. Enter the total from line 19, above

S Corporations - enter the amount from line 28 on line 11 of Form SCT-RTN. 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 SCT-SSR.

Partnerships – allocate the amount from line 28 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 700 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.

L. 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.

29.	Business Finder's Fee Credits	
30.	New Economy Jobs Program Credits	
31.	Employer Tax Credit For Hiring Individuals with Disabilities	
32.	Research & Development Credits (see instructions)	
33.	Total Refundable Income Tax Credits (Add lines 29 through	32)

Corporate Filers - Enter the amount from line 33 on line 19 of the Form CIT-TAX **Pass through entities (S-Corporations and Partnerships).**

S-Corporations - Enter the amount from line 33 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 33 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 33 on line 17 of Form FID-TAX.

