

**Include with your return.**

For the calendar year 2015 or fiscal year beginning   M     M     D     D     2     0     1     5   and ending   M     M     D     D     2     0     Y     Y  .

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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**Part 1 Business Information**

1	Business Name
2	Business Location Address — Street
	City State ZIP Code
3	Employer Identification Number
4	Name of Military Reuse Zone

**Part 2 Net Increase in Employment**

5	Average employment during the current taxable year.....	5	
6	Employment baseline for preceding taxable year.....	6	
7	Net increase in employment: Subtract line 6 from line 5 .....	7	

**Part 3 Maximum Number of New Employees**

8	Dislocated military base employees. Enter the number of new employees who are dislocated military base employees .....	8	
9	Non-dislocated military base employees. Enter the number of new employees who are non-dislocated military base employees .....	9	
10	Total number of new employees. Add line 8 and line 9 .....	10	
11	Net increase in employment. Enter the number from Part 2, line 7.....	11	
12	Maximum number of new employees. Enter the lesser of line 10 or line 11 .....	12	

**Part 4 Credit Calculation for Dislocated Military Base Employees**

	(a) Number of Dislocated Military Base Employees	(b) Credit Allowed Per Employee	(c) Allowable Credit: Multiply column (a) by column (b).
13	New employees in the first year of employment.....	\$1,000	00
14	Employees in the second year of continuous employment .....	\$1,500	00
15	Employees in the third year of continuous employment.....	\$2,000	00
16	Employees in the fourth year of continuous employment.....	\$2,500	00
17	Employees in the fifth year of continuous employment .....	\$3,000	00
18	TOTAL .....		00

Name (as shown on page 1)	TIN
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**Part 5 Credit Calculation for Non-Dislocated Military Base Employees**

	(a) Number of Non-Dislocated Military Base Employees	(b) Credit Allowed Per Employee	(c) Allowable Credit: Multiply column (a) by column (b).
19 New employees in the first year of employment.....		\$500	00
20 Employees in the second year of continuous employment .....		\$1,000	00
21 Employees in the third year of continuous employment.....		\$1,500	00
22 Employees in the fourth year of continuous employment.....		\$2,000	00
23 Employees in the fifth year of continuous employment .....		\$2,500	00
24 TOTAL .....			00

**Part 6 S Corporation Credit Election and Shareholder's Share of Credit**

25 The S corporation has made an irrevocable election for the taxable year ending [M, M, D, D | Y, Y, Y, Y] to  
(check only one box):

Claim the military reuse zone credit shown on Part 4, line 18, column (c) and Part 5, line 24, column (c)  
(for the taxable year mentioned above);

**OR**

Pass the military reuse zone credit shown on Part 4, line 18, column (c) and Part 5, line 24, column (c)  
(for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 26 through 29 separately for each shareholder. Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 306.

26 Name of shareholder: \_\_\_\_\_

27 Shareholder's TIN: \_\_\_\_\_

28 Shareholder's share of the amount on Part 4, line 18, column (c)..... **28** 00

29 Shareholder's share of the amount on Part 5, line 24, column (c) ..... **29** 00

**Part 7 Partner's Share of Credit**

Complete lines 30 through 33 separately for each partner. Furnish each partner with a copy of pages 1, 2 and 3 of Form 306.

30 Name of partner: \_\_\_\_\_

31 Partner's TIN: \_\_\_\_\_

32 Partner's share of the amount on Part 4, line 18, column (c) ..... **32** 00

33 Partner's share of the amount on Part 5, line 24, column (c) ..... **33** 00

Continued on page 3 →

Name (as shown on page 1)	TIN
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**Part 8 Available Credit Carryover**

	(a)	(b)	(c)	(d)	(e)
<b>34</b> Taxable year .....					
<b>35</b> Original credit amount	00	00	00	00	00
<b>36</b> Amount previously used.....	00	00	00	00	00
<b>37</b> Tentative carryover: Subtract line 36 from line 35.....	00	00	00	00	00
<b>38</b> Amount unallowable: See instructions.....	00	00	00	00	00
<b>39</b> Available carryover: Subtract line 38 from line 37.....	00	00	00	00	00
<b>40</b> TOTAL AVAILABLE CARRYOVER .....				<b>40</b>	00

**Part 9 Total Available Credit**

<b>41</b> Current year's credit for dislocated military base employees: • Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 4, line 18, column (c). • S corporation shareholders: Enter the amount from Part 6, line 28. • Partners of a partnership: Enter the amount from Part 7, line 32 .....	<b>41</b>		00
<b>42</b> Current year's credit for non-dislocated military base employees: • Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 5, line 24, column (c). • S corporation shareholders: Enter the amount from Part 6, line 29. • Partners of a partnership: Enter the amount from Part 7, line 33. • Individuals: Enter the sum of lines 41 and 42 (total current year credit) on Form 301, line 3, column (a). • Corporations, S corporations, and exempt organizations with UBTI: Enter the sum of lines 41 and 42 (total current year credit) on Form 300, line 3, column (a) .....	<b>42</b>		00
<b>43</b> Available credit carryover from Part 8, line 40, column (e): • Individuals: Also enter this amount on Form 301, line 3, column (b). • Corporations, S corporations, and exempt organizations with UBTI: Also enter this amount on Form 300, line 3, column (b).....	<b>43</b>		00
<b>44</b> Total available credit: Add lines 41, 42 and 43 and enter the total. • Individuals: Also enter the total on Form 301, Part 1, line 3, column (c). • Corporations, exempt organizations with UBTI, and S corporations: Also enter the total on Form 300, Part 1, line 3, column (c) .....	<b>44</b>		00

**Form 306-1**

**All New Dislocated Military Base Employees**

**2015**

If you have more than 25 new dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Date of Hire or Transfer
1			
2			
3			
4			
5			
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7			
8			
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12			
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14			
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**Form 306-2**

**Dislocated Military Base Employees Claimed**

**2015**

If you are claiming more than 25 dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Check the appropriate box. This employee is a:				
			1st Year Employee (c)1	2nd Year Employee (c)2	3rd Year Employee (c)3	4th Year Employee (c)4	5th Year Employee (c)5
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
<b>26 TOTAL: Add lines 1 through 25. Enter the total here.....</b>			<b>26</b>				

**Form 306-3**

**All New Non-Dislocated Military Base Employees**

**2015**

If you have more than 25 new non-dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Date of Hire or Transfer
1			
2			
3			
4			
5			
6			
7			
8			
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10			
11			
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**Form 306-4**

**Non-Dislocated Military Base Employees Claimed**

**2015**

If you are claiming more than 25 non-dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Check the appropriate box. This employee is a:				
			1st Year Employee (c1)	2nd Year Employee (c2)	3rd Year Employee (c3)	4th Year Employee (c4)	5th Year Employee (c5)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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18							
19							
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21							
22							
23							
24							
25							
<b>26 TOTAL: Add lines 1 through 25. Enter the total here.....</b>			<b>26</b>				