

# DELAWARE

DIVISION OF REVENUE

## FORM 1100CR

### COMPUTATION SCHEDULE FOR CLAIMING DELAWARE ECONOMIC DEVELOPMENT CREDITS AND NEW ECONOMY JOBS PROGRAM CREDITS



FORM 1100CR MUST BE COMPLETED AND ATTACHED TO THE DELAWARE DIVISION OF REVENUE INCOME TAX RETURN FOR EACH YEAR DELAWARE ECONOMIC DEVELOPMENT CREDITS OR NEW ECONOMY JOBS PROGRAM CREDITS ARE CLAIMED.

#### PART A - NAME AND ADDRESS OF APPLICANT

1 - ENTER TAXPAYER ID	OR	2 - SOCIAL SECURITY NUMBER	TAX PERIOD ENDING	
<input type="text"/>		<input type="text"/>	<input type="text"/>	
2. NAME OF TAXPAYER				
<input type="text"/>				
3. ADDRESS	CITY		STATE	ZIP CODE
<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>
4. LOCATION OF QUALIFYING FACILITY (IF DIFFERENT)	CITY		STATE	ZIP CODE
<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>
5. DATE QUALIFYING FACILITY PLACED IN SERVICE	TARGETED AREA NUMBER			
<input type="text"/>	<input type="text"/>			
6. CONTACT PERSON	TELEPHONE NUMBER			
<input type="text"/>	<input type="text"/>			
EMAIL ADDRESS	FAX NUMBER			
<input type="text"/>	<input type="text"/>			

#### PART B - BUSINESS ACTIVITIES - Check the appropriate qualifying activity

<input type="checkbox"/> Aviation Maintenance & Repair Services	<input type="checkbox"/> Telecommunications
<input type="checkbox"/> Computer Software Sales (Wholesale Only)	<input type="checkbox"/> Wholesaling
<input type="checkbox"/> Consumer Credit Reporting/Collection Services	<input type="checkbox"/> Management & Support Services for Activities listed
<input type="checkbox"/> Data Processing or Data Preparation	<input type="checkbox"/> Combination of Activities listed
<input type="checkbox"/> Engineering	<input type="checkbox"/> Occupational Licenses - Targeted Areas Only
<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Retailing - Targeted Areas Only
<input type="checkbox"/> Scientific, Agricultural or Industrial Research	<input type="checkbox"/> Other (Brownfield Areas Only) <input type="text"/>

#### PART C - COMPUTATION OF ECONOMIC DEVELOPMENT CREDIT

1. NUMBER OF QUALIFYING FACILITY EMPLOYEES	<input type="text"/>
2. <b>Multiply</b> Line 1 by \$500 (\$750 Targeted Area or \$900 Brownfield in Targeted Area) if the qualified property was placed in service after December 31, 1996.	<input type="text"/>
3. ENTER THE AMOUNT OF INVESTMENT IN THE QUALIFYING FACILITY	<input type="text"/>
4. <b>Divide</b> Line 3 by \$100,000 (Round to nearest whole number)	<input type="text"/>
5. <b>Multiply</b> Line 4 by \$500 (\$750 Targeted Area or \$900 Brownfield in Targeted Area) if the qualified property was placed in service after December 31, 1996.	<input type="text"/>
6. TOTAL ECONOMIC DEVELOPMENT CREDIT. Add Line 2 and Line 5.	<input type="text"/>

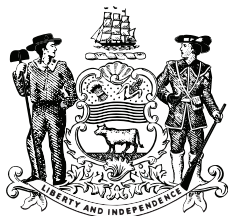
#### STOP: IF THE BUSINESS ENTITY FOR WHICH THE CREDIT HAS BEEN APPROVED IS:

C CORPORATION - Enter the amount from Line 6 on Form 700, Delaware Income Tax Credit Schedule, Line 5.

S CORPORATION - Multiply the amount on Line 6 by the percentage of stock owned by each shareholder. Enter the result on Form 700, Delaware Income Tax Credit Schedule, Line 5.

PARTNERSHIP - Multiply the amount on Line 6 by the percentage ownership of each partner. Enter the result on Form 700, Delaware Income Tax Credit Schedule, Line 5.

INDIVIDUAL & SOLE PROPRIETOR - Enter the amount from Line 6 on Form PIT-CRS, Delaware Income Tax Credit Schedule, Line 5.



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F O R M

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#### PART D – COMPUTATION OF THE NEW ECONOMY JOBS PROGRAM CREDIT – SEE APPROPRIATE SECTION(S)

NOTE: You may be eligible for all 3 of the credits but the combined total CANNOT exceed 65% of your total Withholding payments.

D1	Credit based on minimum additional employment	D2	Credit based on minimum additional employment in vital jobs	D3	Credit based on minimum employment in retained eligible jobs
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#### D1 CREDIT BASED ON MINIMUM ADDITIONAL EMPLOYMENT

1.	Enter the number of Qualified employees in the base year.	
2.	Enter the number of Qualified employees in the certified year.	
3.	Enter the number of additional Qualified employees. <b>Subtract</b> Line 1 from Line 2.	
4.	Enter the amount of withholding tax payments for the Qualified Employees.	\$
5.	<b>Subtract</b> 50 from Line 3. If negative, enter zero.	
6.	<b>Multiply</b> Line 5 by .00075.	
7.	<b>Add</b> the total on Line 6 plus 25%.	
8.	<b>Multiply</b> Line 4 by Line 7.	\$
9.	<b>Multiply</b> Line 4 by 10% if the qualified employees are in an incorporated municipality, targeted growth area, or targeted growth county. <b>Multiply</b> Line 4 by 5% if the qualified employees are in a reclaimed Brownfield area in which the qualified employer is the first tenant.	\$
10.	<b>Add</b> Line 8 plus Line 9. This is your total credit. The total credit cannot exceed the product of your withholding tax payments multiplied by 40%.	\$

#### D2 CREDIT BASED ON MINIMUM ADDITIONAL EMPLOYMENT IN VITAL JOBS

1.	Enter the number of vital employees in the base year.	
2.	Enter the number of vital employees in the certified year.	
3.	Enter the number of additional vital employees. <b>Subtract</b> Line 1 from Line 2.	
4.	Enter the amount of withholding tax payments for the vital employees.	\$
5.	Enter the average annual compensation of the vital employees.	\$
6.	<b>Subtract</b> 200 from line 3.	
7.	<b>Multiply</b> Line 5 by .0005.	\$
8.	Enter the total of Line 7 plus 25%.	\$
9.	<b>Multiply</b> Line 4 by Line 8.	\$
10.	<b>Multiply</b> Line 4 by 10% if the qualified employees are in an incorporated municipality, targeted growth area, or targeted growth county. <b>Multiply</b> Line 4 by 5% if the qualified employees are in a reclaimed Brownfield area in which the qualified employer is the first tenant.	\$
11.	<b>Add</b> Line 8 plus Line 9. This is your total credit. The total credit cannot exceed the product of your withholding tax payments multiplied by 40%.	\$

#### D3 CREDIT BASED ON MINIMUM EMPLOYMENT IN RETAINED ELIGIBLE JOBS

1.	Enter the number of retained employees, which must be no fewer than 200.	
2.	Enter the number of retained employees in excess of 200.	
3.	Enter the average annual compensation of the retained employees, which must be at least \$70,000.	\$
4.	Enter the amount of withholding tax payments for the retained employees.	\$
5.	<b>Multiply</b> Line 2 by .0005.	
6.	Enter the total of Line 5 plus 25%.	
7.	<b>Multiply</b> Line 4 by Line 6.	\$
8.	<b>Multiply</b> Line 4 by 10% if the qualified employees are in an incorporated municipality, targeted growth area, or targeted growth county. <b>Multiply</b> Line 4 by 5% if the qualified employees are in a reclaimed Brownfield area in which the qualified employer is the first tenant.	\$
9.	<b>Add</b> Line 7 plus Line 8. This is your total credit. The total credit must not exceed the product of your withholding tax payments multiplied by 40%.	\$