

# DELAWARE FORM

## DIVISION OF REVENUE 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

<b>1 - ENTER TAXPAYER ID</b>	OR	<b>2 - SOCIAL SECURITY NUMBER</b>	<b>TAX PERIOD ENDING</b>

**2. NAME OF TAXPAYER**

<b>3. ADDRESS</b>	<b>CITY</b>	<b>STATE</b>	<b>ZIP CODE</b>

<b>4. LOCATION OF QUALIFYING FACILITY (IF DIFFERENT)</b>	<b>CITY</b>	<b>STATE</b>	<b>ZIP CODE</b>

<b>5. DATE QUALIFYING FACILITY PLACED IN SERVICE</b>	<b>TARGETED AREA NUMBER</b>

<b>6. CONTACT PERSON</b>	<b>TELEPHONE NUMBER</b>

<b>EMAIL ADDRESS</b>	<b>FAX NUMBER</b>

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

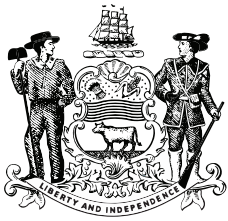
<input type="checkbox"/> Aviation Maintenance & Repair Services	<input type="checkbox"/> Telecommunications
<input type="checkbox"/> Computer Software Sales (Wholesale Only)	<input type="checkbox"/> Wholesaling
<input type="checkbox"/> Consumer Credit Reporting/Collection Services	<input type="checkbox"/> 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)

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

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

**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.



# D E L A W A R E F O R M

## D I V I S I O N O F R E V E N U E 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 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.

Credit based on minimum additional  
employment

Credit based on minimum additional  
employment in vital jobs

Credit based on  
minimum employment  
in retained eligible jobs

**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%.  | ☰ | \$ |

**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 6 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 9 plus Line 10. This is your total credit. The total credit cannot exceed the product of your withholding tax payments multiplied by 40%.  | ☰ | \$ |

**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%.   | ☰ | \$ |