



# DELAWARE 2023

DIVISION OF REVENUE FORM  
PIT-CRS

## DELAWARE INCOME TAX CREDIT SCHEDULE



### PART A - TAXPAYER INFORMATION

TAXPAYER ID

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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 amount of 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		.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 §§ 2010-2015**

4. Credit Carryover from Previous Years		.00
5. Current Year Approved Credit (complete Form 1100CR to compute the credit)		.00
6. Total Economic Development Credits (Add Line 4 and Line 5)		.00

**C. GREEN INDUSTRIES/BROWNFIELD CREDITS §§ 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) §§ 2070-2075**

10. Credit Carryover from the Previous Years		.00
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**E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS §§ 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 §§ 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		.00
16. Total Historic Preservation Credits (Add Line 14 and Line 15)		.00

**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. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS**

19. Total (Add Lines 3, 6, 9, 10, 13, 16 and 18)		.00
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**I. CREDIT LIMITATION - INDIVIDUAL FILERS**

20.	Enter the amount listed on Line 25 of Form PIT-RES or Line 42 of Form PIT-NON		.00
21.	Enter the total from Line 19, above		.00
22.	Enter current year credits from Line 23 from Delaware Form SCT-SSR (S Corporation) or Delaware Form PRT-PSI (Partnership), if any		.00
23.	<b>Add</b> Lines 21 and 22		.00
24.	Enter the lesser of Lines 20 & 23 (this is the total of the non-refundable tax credits to which the taxpayer is entitled) here and on Line 29 of Form PIT-RES or Line 45 of Form PIT-NON		.00

**J. 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.

25.	Business Finder's Fee Credits		.00
26.	New Economy Jobs Program Credits		.00
27.	Organ and Bone Marrow Transplantation Tax Credit		.00
28.	Employer Tax Credit For Hiring Individuals with Disabilities		.00
29.	Research & Development Credits (see instructions)		.00
30.	Angel Investor Job Creation and Innovation Act credit		.00
31.	Total Refundable Income Tax Credits ( <b>Add</b> Lines 25 through 30)		.00

**INDIVIDUAL TAX FILERS**    Enter the amount from Line 31 on Line 37 of Form PIT-RES (Resident) or Line 51 of Form PIT-NON (Non-Resident)

**Mail completed form to:**

Delaware Division of Revenue  
PO Box 2340  
Wilmington, DE 19899-2340

