

**DELAWARE
FORM 700**

BUSINESS TAX CREDITS

NAME OF TAXPAYER (AS SHOWN ON RETURN)	SOCIAL SECURITY NUMBER
EMPLOYER IDENTIFICATION NUMBER FOR WHICH CREDITS ARE CLAIMED	NAME OF BUSINESS FOR WHICH CREDITS ARE CLAIMED

INSTRUCTIONS:

FORM 700 must accompany any credit taken on Line 11 of the Delaware Resident Return (Form 200-01) or line 13 of the Delaware Amended Resident Return (Form 200-01-X). Credits are available only to proprietors, partners, and shareholders of businesses qualifying for Economic Development or Green Industries credits.

SCHEDULE 1. ECONOMIC DEVELOPMENT CREDITS

1. Credit claimed for new employment (Attach Form 1100-EMP).....	00	1.
2. Credit claimed for investment and/or employment.....	00	2.
3. Credit claimed for investment & employment in targeted areas.....	00	3.
4. Add Lines 1 through 3 and enter here.....	00	4.

Schedule 1 Instructions:

"Blue Collar" Tax Credits are allowed to Delaware businesses making certain combinations of investment and/or increasing employment. Information on this program is available by contacting Steven Seidel, Business Audit Bureau, Division of Revenue at (302) 577-8455.

SCHEDULE 2. GREEN INDUSTRIES CREDITS

5. Credit claimed for reduction in waste release.....	00	5.
6. Credit claimed for use of recycled materials in manufacturing.....	00	6.
7. Credit claimed for processing of waste materials.....	00	7.
8. Credit claimed for collection and distribution of recycled materials.....	00	8.
9. Enter the highest of Lines 5 through 8 here (Credit may not be claimed for more than one of Lines 5 through 8).....	00	9.

Schedule 2 Instructions:

Tax credits are available to certain Delaware businesses whose activities achieve environmental goals pertaining to: reductions in waste release; use of recycled materials in manufacturing; processing of waste materials; or, collection and distribution of recycled materials. Information on the Green Industries Program is available from Rob Propes, Delaware Economic Development Office at (302) 577-8708.

SCHEDULE 3. BROWNFIELD CREDITS

10. Credit claimed for investment for environmental investigation and remediation of qualified facility.....	00	10.
11. Credit claimed for employment at qualified facility.....	00	11.
12. Add Lines 10 and 11 and enter here.....	00	12.

Schedule 3 Instructions:

Tax credits are available to certain Delaware businesses whose activities achieve environmental goals pertaining to recycling of contaminated industrial and commercial sites. Information on the Brownfield Program is available from Nandikkara Raman, Manager of SIRB, Department of Natural Resources & Environmental Control at (302) 395-2638.

SCHEDULE 4. TOTAL BUSINESS TAX CREDITS

13. Add Lines 4, 9 and 12. Enter here and on Form 200-01, Page 1, Line 11.....	00	13.
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