STATE OF DELAWARE
DIVISION OF REVENUE

2013
FORM 1100CR 0101
COMPUTATION SCHEDULE FOR CLAIMING DELAWARE ECONOMIC DEVELOPMENT CREDITS

820 North French St.
P.O. Box 8911
Wilm, DE 19899-8911

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

PART A -- NAME AND ADDRESS OF APPLICANT

1. **Enter Federal Employer Identification Number or Social Security Number**

Tax Period Ending Date

1 --- | | | | | | | | | | 2 --- | | | | | | | | | | MM DD YY

2. **Name of Taxpayer**

3. **Address** | **City** | **State** | **Zip**

4. **Location of qualifying business facility (if different from above).** | **City** | **State** | **Zip**

5. **Date Qualifying Facility Placed in Service** MM DD YY **Targeted Area Number**

6. **Contact Person** | **Telephone Number**

E-mail Address | **Fax Number**

PART B -- BUSINESS ACTIVITIES --- Check the appropriate qualifying activity(s)

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

PART C - COMPUTATION OF ECONOMIC DEVELOPMENT CREDIT

1. Number of qualifying facility employees. _____ [1]

2. Multiply Line 1 by
   - $250 ($500 Targeted Area, $500 Brownfield or $750 Brownfield in Targeted Area) if the qualified property was placed in service prior to January 1, 1997.
   - $400 ($650 Targeted Area, $650 Brownfield or $900 Brownfield in Targeted Area) if the qualified property was placed in service after December 31, 1996.

   $ _____ [2]

3. Enter the amount of investment in the qualifying facility. $ _____ [3]

4. Divide Line 3 by $100,000 (Round to nearest whole number) $ _____ [4]

5. Multiply Line 4 by
   - $250 ($500 Targeted Area, $500 Brownfield or $750 Brownfield in Targeted Area) if the qualified property was placed in service prior to January 1, 1997.
   - $400 ($650 Targeted Area, $650 Brownfield or $900 Brownfield in Targeted Area) if the qualified property was placed in service after December 31, 1996.

   $ _____ [5]

6. **Total Economic Development Credit.** Add Line 2 and Line 5. $ _____ [6]

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 2(a).
- 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 2(b).
- 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 2(c).
- INDIVIDUAL & SOLE PROPRIETOR – Enter the amount from Line 6 on Form 700, Delaware Income Tax Credit Schedule, Line 2(d).

GENERAL INSTRUCTIONS FOR COMPLETION OF
FORM 1100CR 0101

The application for claiming the Delaware Economic Development Credits (Form 402AP) must be completed by the taxpayer and approved by the Delaware Division of Revenue prior to filing Form 1100 CR. After receiving tax credit approval from the Delaware Division of Revenue, Delaware Form 1100CR must be completed and the approved amount of credit transferred to the appropriate line on Delaware Form 700. Delaware Forms 700 and 1100CR must be attached to each annual income tax return approved for the credit. If you need assistance completing this form, please contact Steve Seidel, Delaware Division of Revenue, 820 N. French Street, Wilmington, DE 19801, 302-577-8455, stephen.seidel@state.de.us.

SPECIFIC INSTRUCTIONS

PART A - NAME AND ADDRESS OF APPLICANT

Line 1. Enter the Federal Employer Identification or Social Security Number and the tax year ending date of the qualifying facility that has been previously approved for the Delaware Economic Development Tax Credit.

Line 2. Enter the name of the qualifying business.

Line 3. Enter the address of the qualifying facility.

Line 4. Enter the location of the qualifying facility if different from Line 3.

Line 5. Provide the date the qualifying facility was placed in service. If the facility is located in a Targeted Area, please provide the Census Track identification number.

Line 6. Enter the name of the person responsible for completing Form 1100CR. Also include the telephone number, fax number and e-mail address of the person.

PART B - BUSINESS ACTIVITIES

Please check the appropriate box or boxes which describe the activities of the facility.

PART C - COMPUTATION OF THE ECONOMIC DEVELOPMENT TAX CREDIT

Line 1. Enter the number of new facility employees.

Line 2. Multiply Line 1 by $250 ($500 for Targeted Area, $500 Brownfield or $750 Brownfield in a Targeted area) if the qualified property was placed in service prior to January 1, 1997 and enter here. Multiply Line 1 by $400 ($650 for Targeted Area, $650 Brownfield or $900 Brownfield in a Targeted) area if the qualified property was placed in service after December 31, 1996 and enter here.

Line 3. Enter the amount of the investment in the qualified facility.

Line 4. Divide Line 3 by $100,000 and round to the nearest whole number.

Line 5. Multiply Line 4 by $250 ($500 for Targeted Area, $500 Brownfield or $750 Brownfield in a Targeted area) if the qualified property was placed in service prior to January 1, 1997 and enter here. Multiply Line 4 by $400 ($650 for Targeted Area, $650 Brownfield or $900 Brownfield in a Targeted) area if the qualified property was placed in service after December 31, 1996 and enter here.

Line 6. This is your Delaware Economic Development Tax Credit. 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 2(a).
- 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 2(b).
- 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 2(c).
- INDIVIDUAL & SOLE PROPRIETOR – Enter the amount from Line 6 on Form 700, Delaware Income Tax Credit Schedule, Line 2(d).