

## Form A

### Employment Tax Credit Calculation Worksheet For Years 1997- 2011

The Following Eligibility Requirements Apply to the Employment Tax Credit:

- The Number Of Qualified Employees Must Have Increased By At Least 50 Since Base Year 1996.
- Your Organization Must Have Made At Least \$750,000 In New Investments Within Delaware After 12/96.

#### A. Employment Requirement

1. Total Qualified Employees at Year End \_\_\_\_\_
2. Less Number of Full-time Employees Working During Base Year \_\_\_\_\_
3. Subtotal \_\_\_\_\_
4. Less Minimum New Qualified Employee Threshold \_\_\_\_\_ (50)
5. Total Maximum Qualified Employees \_\_\_\_\_

#### B. Required Investment

6. New Investment from 1/1/97 to Current Tax Year \_\_\_\_\_
7. Less Minimum New Investment for First 50 Employees \_\_\_\_\_ (\$750,000)
8. Subtotal \_\_\_\_\_
9. Divided by \$15,000  
(Rounded down to the next Lowest Whole Number) \_\_\_\_\_
10. Eligible Qualified Employees  
(Use the Lesser of Line 5 or 9) \_\_\_\_\_

#### C. Credit Calculation

11. Employment Tax Credit for Current Tax Year  
(\$400 X Line 10) \_\_\_\_\_
12. Prior Years' Tax Credit Carryover (If Applicable) \_\_\_\_\_
13. Total Tax Credit Available \_\_\_\_\_

D. Credit Allowed

14. Current Year Franchise Tax Liability Pursuant to  
Chapter 11 of Title 5

\_\_\_\_\_

15. Maximum Tax Credit Allowed  
(50% of Line 14)

\_\_\_\_\_

E. Total Tax Credit Taken

16. (Lesser of Line 13 or Line 15)

\_\_\_\_\_

F. Tax Credit Carryforward

17. (Line 13 less Line 16)

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