



DELAWARE FORM

DIVISION OF REVENUE BUS-RED

COMPUTATION SCHEDULE FOR CLAIMING LICENSE TAX REDUCTION FOR APPROVED NEW BUSINESS FACILITY GROSS RECEIPTS



This computation schedule must be completed and submitted with each monthly and/or quarterly license tax return for which a tax reduction is claimed.

PART

A

NAME & ADDRESS

1. FEDERAL EMPLOYER IDENTIFICATION NUMBER

1 -

TAX PERIOD END DATE

mm-dd-yyyy

2. NAME OF TAXPAYER

3. ADDRESS

4. LOCATION OF QUALIFYING BUSINESS FACILITY (if different from above).

5. DATE OPERATIONS COMMENCED

TARGETED AREA 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
- ☐ Other Green Industries Only

PART

C

COMPUTATION OF NEW BUSINESS FACILITY CREDIT

- Total Gross Receipts for this Facility
- Less Applicable Exclusion
- Taxable Gross Receipts for this Facility
- Tax Rate (See Instructions) [i](#)
- Tax before New Business Facility Tax Reduction (Multiply Line 3 by Line 4)
- Amount of Gross Receipts Attributable to New Business Facility
- Percent of New Business Facility Receipts to Total Receipts (Divide Line 6 by Line 1)
- Number of months elapsed
- Enter Percentage of Tax Reduction (From Chart Below)
- New Business Facility Tax Credit (Multiply Lines 5, 7 and 9)

Place the amount from Line 10 on the "Approved Tax Credit" Line of the Gross Receipts Tax coupon.

				For Targeted Areas Only			
Number of Whole Months Elapsed Since Operations Commenced	1 through 12 months		90%	Number of Whole Months Elapsed Since Operations Commenced	1 through 60 months		100%
	13 through 24 months		80%		61 through 72 months		90%
	25 through 36 months		70%		73 through 84 months		80%
	37 through 48 months		60%		85 through 96 months		70%
	49 through 60 months		50%		97 through 108 months		60%
	61 through 72 months		40%		107 through 120 months		50%
	73 through 84 months		30%		121 through 132 months		40%
	85 through 96 months		20%		133 through 144 months		30%
	97 through 108 months		10%		145 through 156 months		20%
	109 through 120 months		5%		157 through 168 months		10%
	over 120 months		0%		169 through 180 months		5%
					over 180 months		0%