## D-20 Return

**Nonrefundable Credits** (Nonrefundable Credits may not be applied against the required minimum tax)

1. Economic Development Zone Incentives Credit *(see worksheet).*
   - **$0.00**

2. Qualified High Technology Company Credits *(from Part D, Line 4a, DC Form D-20CR).*
   - **$0.00**

3. Organ and Bone Marrow Donor Credit *(see computation on reverse side).*
   - **$0.00**

4. Job Growth Incentive Act
   - **$0.00**

5. Enter alternative fuel credits. See instructions
   - 5a Alternative fuel infrastructure.
     - **$0.00**
   - 5b Alternative fuel vehicle conversion.
     - **$0.00**

6. Total alternative fuel credits. Add Lines 5a and 5b only and enter here.
   - **$0.00**

7. Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).*
   - 7a **$0.00**

8. DC Low-Income Housing Tax Credit *(see instructions).*
   - **$0.00**

9. Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38.
   - **$0.00**

**Refundable Credits**

10. RESERVED
    - **$0.00**

11. Small Retailer Property Tax Relief Credit
    - **$0.00**

12. Total the refundable D-20 credits, enter here and on Form D-20, Line 41(d).
    - **$0.00**

## D-30 Return

**Nonrefundable Credits** (Nonrefundable Credits may not be applied against the required minimum tax)

13. Economic Development Zone Incentives Credit *(see worksheet).*
    - **$0.00**

14. Organ and Bone Marrow Donor Credit *(see computation on reverse side).*
    - **$0.00**

15. Job Growth Incentive Act
    - **$0.00**

16. Enter alternative fuel credits. See instructions
    - 16a Alternative fuel infrastructure.
      - **$0.00**
    - 16b Alternative fuel vehicle conversion.
      - **$0.00**

17. Total alternative fuel credits. Add Lines 16a and 16b only and enter here.
    - **$0.00**

18. Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).*
    - 18a **$0.00**

19. DC Low-Income Housing Tax Credit *(see instructions).*
    - **$0.00**

20. Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38.
    - **$0.00**

**Refundable Credits**

21. Small Retailer Property Tax Relief Credit
    - **$0.00**

22. Total the refundable D-30 credits, enter here and on Form D-30, Line 41(d).
    - **$0.00**

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**Schedule UB Instructions - Qualified High Technology Companies**

If you claim credits on Line 2 above, attach a copy of your DC Form D-20CR to the D-20.
Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

### Organ and Bone Marrow Donor Credit — Computation —

<table>
<thead>
<tr>
<th>Credit Category</th>
<th>Total Paid Leave</th>
<th>Leave Credit Calculation</th>
<th>Total Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organ Donor(s)</td>
<td>Total Paid Leave</td>
<td>Col 2 ______________ amt.</td>
<td>$____________</td>
</tr>
<tr>
<td></td>
<td>Wages</td>
<td>× 25% ______________</td>
<td>$____________</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$____________</td>
</tr>
<tr>
<td>Bone Marrow Donor(s)</td>
<td>Total Paid Leave</td>
<td>Col 2 ______________ amt.</td>
<td>$____________</td>
</tr>
<tr>
<td></td>
<td>Wages</td>
<td>× 25% ______________</td>
<td>$____________</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$____________</td>
</tr>
</tbody>
</table>

Total of Col. 4. Enter here and on Schedule UB.*

$________________

*Line 3 of Schedule UB for D-20 filers
Line 14 of Schedule UB for D-30 filers

### Employer-Assisted Home Purchase Tax Credit — Computation —

1. Number of Eligible Employees

2. Amount of Homeownership Assistance provided during this period to Eligible Employees..............................× 50% $____________

3. Tax Credit ........................................................................................................................................ $____________

(Cannot exceed Line 2 amount and limited to $2,500 per Eligible Employee)

Enter amount from Line 3 on Line 7 of Schedule UB for D-20 filers, or Line 18 of Schedule UB for D-30 filers.

Employer-Assisted Home Purchase Tax Credit

An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.