

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 — | | | |
|--|---|---|----------------------------------|
| Column 1 Credit Category | Column 2 Total Paid Leave | Column 3 Leave Credit Calculation | Column 4 Total Credit |
| Organ Donor(s) | Total Paid Leave Wages \$ _____ | Col 2 _____ amt. × 25% _____ \$ _____ | \$ _____ |
| Bone Marrow Donor(s) | Total Paid Leave Wages \$ _____ | Col 2 _____ amt. × 25% _____ \$ _____ | \$ _____ |
| | | 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 | <input style="width: 40px; height: 20px;" type="text"/> |
| 2. Amount of Homeownership Assistance provided during this period to Eligible Employees.....x 50% | \$ _____ |
| 3. Tax Credit (Cannot exceed Line 2 amount and limited to \$2,500 per Eligible Employee) | \$ _____ |
| <p>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.</p> | |

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.