

For the calendar year 2009 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
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**Part I Business Information**

1 Business name .....	1	
2 Business location .....	2	
3 Employer identification number .....	3	
4 Name of military reuse zone .....	4	

**Part II Net Increase in Employment**

5 Average employment during the current taxable year .....	5	
6 Employment baseline for preceding taxable year .....	6	
7 Net increase in employment - <i>subtract line 6 from line 5</i> .....		7

**Part III Maximum Number of New Employees**

8 Dislocated military base employees. <i>Enter the number of new employees who are dislocated military base employees</i> .....	8	
9 Non-dislocated military base employees. <i>Enter the number of new employees who are non-dislocated military base employees</i> .....	9	
10 Total number of new employees. <i>Add line 8 and line 9</i> .....	10	
11 Net increase in employment. <i>Enter the number from Part II, line 7</i> .....	11	
12 Maximum number of new employees. <i>Enter the lesser of line 10 or line 11</i> .....	12	

**Part IV Credit Calculation for Dislocated Military Base Employees**

		(a) Number of dislocated military base employees	(b) Credit allowed per employee	(c) Allowable credit - <i>multiply column (a) by column (b)</i>
13	New employees in first year of employment		\$1,000	
14	Employees in the second year of continuous employment		\$1,500	
15	Employees in the third year of continuous employment		\$2,000	
16	Employees in the fourth year of continuous employment		\$2,500	
17	Employees in the fifth year of continuous employment		\$3,000	
18	Total			

**Part V Credit Calculation for Non-Dislocated Military Base Employees**

		(a) Number of non-dislocated military base employees	(b) Credit allowed per employee	(c) Allowable credit - <i>multiply column (a) by column (b)</i>
19	New employees in first year of employment		\$500	
20	Employees in the second year of continuous employment		\$1,000	
21	Employees in the third year of continuous employment		\$1,500	
22	Employees in the fourth year of continuous employment		\$2,000	
23	Employees in the fifth year of continuous employment		\$2,500	
24	Total			

**Part VI S Corporation Credit Election and Shareholder's Share of Credit**

25 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

Claim the military reuse zone credit shown on Part IV, line 18, column (c) and Part V, line 24, column (c)  
(for the taxable year mentioned above);

OR

Pass the military reuse zone credit shown on Part IV, line 18, column (c) and Part V, line 24, column (c)  
(for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 26 through 29 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 306.

26 Name of shareholder \_\_\_\_\_

27 Shareholder's TIN \_\_\_\_\_

28 Shareholder's share of the amount on Part IV, line 18, column (c) ..... 

28		00
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29 Shareholder's share of the amount on Part V, line 24, column (c) ..... 

29		00
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**Part VII Partner's Share of Credit**

Complete lines 30 through 33 separately for each partner.  
Furnish each partner with a copy of the completed Form 306.

30 Name of partner \_\_\_\_\_

31 Partner's TIN \_\_\_\_\_

32 Partner's share of the amount on Part IV, line 18, column (c) ..... 

32		00
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33 Partner's share of the amount on Part V, line 24, column (c) ..... 

33		00
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**Part VIII Available Credit Carryover**

	(a)	(b)	(c)	(d)	(e)	(f)
34 Taxable year						
35 Original credit amount						
36 Amount previously used						
37 Tentative carryover - <i>subtract line 36 from line 35</i>						
38 Amount unallowable - <i>see instructions</i>						
39 Available carryover - <i>subtract line 38 from line 37</i>						
40 Total available carryover						

**Part IX Total Available Credit**

- 41 Current year's credit for dislocated military base employees.  
 Individuals, corporations, or S corporations - *enter the amount from Part IV, line 18, column (c).*  
 S corporation shareholders - *enter the amount from Part VI, line 28.*  
 Partners of a partnership - *enter the amount from Part VII, line 32*.....
- 42 Current year's credit for non-dislocated military base employees.  
 Individuals, corporations, or S corporations - *enter the amount from Part V, line 24, column (c).*  
 S corporation shareholders - *enter the amount from Part VI, line 29.*  
 Partners of a partnership - *enter the amount from Part VII, line 33*.....
- 43 Available credit carryover - *from Part VIII, line 40, column (f)*.....
- 44 **Total available credit.** *Add lines 41, 42 and 43. Corporations and S corporations - enter total here and on Form 300, Part I, line 4. Individuals - enter total here and on Form 301, Part I, line 4*.....

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42		00
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**Form 306-1 (2009) All New Dislocated Military Base Employees**

If you have more than 25 new dislocated military base employees, complete additional schedules.	(b)	(c)
(a) Employee name	Social security number	Date of hire or transfer
1		
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**Form 306-2 (2009)**

**Dislocated Military Base Employees Claimed**

If you are claiming more than 25 dislocated military base employees, complete additional schedules.	(b)	(c) Check the appropriate box. This employee is a:				
(a) Employee name	Social security number	1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3	4th year employee (c)4	5th year employee (c)5
1						
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26 Total - Add lines 1 through 25. Enter the total here.						

**Form 306-3 (2009) All New Non-Dislocated Military Base Employees**

If you have more than 25 new non-dislocated military base employees, complete additional schedules.	(b)	(c)
(a) Employee name	Social security number	Date of hire or transfer
1		
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**Form 306-4 (2009)**

**Non-Dislocated Military Base Employees Claimed**

If you are claiming more than 25 non-dislocated military base employees, complete additional schedules.	(b)	(c) Check the appropriate box. This employee is a:				
(a) Employee name	Social security number	1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3	4th year employee (c)4	5th year employee (c)5
1						
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26 Total - Add lines 1 through 25. Enter the total here.						