

Include with your return.

For the calendar year 2017 or fiscal year beginning M M D D 2 0 1 7 and ending M M D D 2 0 Y Y .

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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Part 1 Business Information

1	Business Name
2	Business Location Address — Street
	City State ZIP Code
3	Employer Identification Number
4	Name of Military Reuse Zone

Part 2 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: Subtract line 6 from line 5. Enter the difference.....		7	

Part 3 Maximum Number of New Employees

8 Dislocated military base employees. Enter the number of new employees who are dislocated military base employees	8	
9 Non-dislocated military base employees. Enter the number of new employees who are non-dislocated military base employees	9	
10 Total number of new employees. Add line 8 and line 9. Enter the total.....	10	
11 Net increase in employment. Enter the number from Part 2, line 7.....	11	
12 Maximum number of new employees. Enter the lesser of line 10 or line 11	12	

Part 4 Credit Calculation for Dislocated Military Base Employees

	(a) Number of Dislocated Military Base Employees	(b) Credit Allowed Per Employee	(c) Allowable Credit: Multiply column (a) by column (b).
13 New employees in the first year of employment.....		\$1,000	00
14 Employees in the second year of continuous employment		\$1,500	00
15 Employees in the third year of continuous employment.....		\$2,000	00
16 Employees in the fourth year of continuous employment.....		\$2,500	00
17 Employees in the fifth year of continuous employment		\$3,000	00
18 Credit passed through from partnerships on Form(s) 306-P, Part 2, line 4.....			00
19 Credit passed through from S corporations on Form(s) 306-S, Part 2, line 4.....			00
20 Add lines 13 through 19 in column (c). Enter the total.....			00

Continued on page 2 →

Name (as shown on page 1)	EIN
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Part 5 Credit Calculation for Non-Dislocated Military Base Employees

	(a) Number of Non-Dislocated Military Base Employees	(b) Credit Allowed Per Employee	(c) Allowable Credit: <small>Multiply column (a) by column (b).</small>
21 New employees in the first year of employment.....		\$500	00
22 Employees in the second year of continuous employment		\$1,000	00
23 Employees in the third year of continuous employment		\$1,500	00
24 Employees in the fourth year of continuous employment.....		\$2,000	00
25 Employees in the fifth year of continuous employment		\$2,500	00
26 Credit passed through from partnerships on Form(s) 306-P, Part 2, line 6.....			00
27 Credit passed through from S corporations on Form(s) 306-S, Part 2, line 6			00
28 Add lines 21 through 27 in column (c). Enter the total.....			00

Part 6 Partnerships

A partnership claiming this credit must pass it through to its partners.

- Complete Form 306-P for each partner.
- Provide a completed copy of Form 306-P to each partner.
- Include a copy of each completed Form 306-P with your tax return.
- Keep a copy of each completed Form 306-P for your records.

Part 7 S Corporation Credit Election and Shareholder's Share of Credit

29 The S corporation has made an irrevocable election for the taxable year ending MM|DD|YY|YY to
(check only one box):

- 29a Claim the military reuse zone credit shown on Part 4, line 20, column (c) and Part 5, line 28, column (c)
(for the taxable year indicated above);
- OR**
- 29b Pass the military reuse zone credit shown on Part 4, line 20, column (c) and Part 5, line 28, column (c)
(for the taxable year indicated above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete Form 306-S for each shareholder.

- Provide a completed copy of Form 306-S to each shareholder.
- Include a copy of each completed Form 306-S with your tax return.
- Keep a copy of each completed Form 306-S for your records.

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Name (as shown on page 1)	EIN
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Part 8 Available Credit Carryover

	(a)	(b)	(c)	(d)	(e)
30 Taxable year					
31 Original credit amount	00	00	00	00	00
32 Amount previously used.....	00	00	00	00	00
33 Tentative carryover: Subtract line 32 from line 31.....	00	00	00	00	00
34 Amount unallowable: See instructions.....	00	00	00	00	00
35 Available carryover: Subtract line 34 from line 33.....	00	00	00	00	00
36 Total Available Carryover.....				36	00

Part 9 Total Available Credit

37 Current year's credit for dislocated military base employees: <ul style="list-style-type: none"> • <i>Individuals, C corporations, S corporations that elected to claim the credit at the corporate level, or exempt organizations with UBTI:</i> Enter the amount from Part 4, line 20, column (c). • <i>Partnerships:</i> Enter "0". • <i>S corporations that elected to pass the current year credit for dislocated military base employees through to shareholders:</i> Enter "0". 	37	00
38 Current year's credit for non-dislocated military base employees: <ul style="list-style-type: none"> • <i>Individuals, C corporations, S corporations that elected to claim the credit at the corporate level, or exempt organizations with UBTI:</i> Enter the amount from Part 5, line 28, column (c). • <i>Partnerships:</i> Enter "0". • <i>S corporations that elected to pass the current year credit for non-dislocated military base employees through to shareholders:</i> Enter "0". • <i>Individuals:</i> Enter the total of lines 37 and 38 (total current year credit) on Form 301, Part 1, line 3, column (a). • <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Enter the total of lines 37 and 38 (total current year credit) on Form 300, Part 1, line 3, column (a). 	38	00
39 Enter the available credit carryover from Part 8, line 36, column (e): <ul style="list-style-type: none"> • <i>Individuals:</i> Also enter this amount on Form 301, Part 1, line 3, column (b). • <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 3, column (b). 	39	00
40 Total available credit: Add lines 37, 38 and 39 and enter the total. <ul style="list-style-type: none"> • <i>Individuals:</i> Also enter the total on Form 301, Part 1, line 3, column (c). • <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Also enter the total on Form 300, Part 1, line 3, column (c). 	40	00

Form 306-1

All New Dislocated Military Base Employees

2017

If you have more than 25 new dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Date of Hire or Transfer
1			
2			
3			
4			
5			
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Form 306-2

Dislocated Military Base Employees Claimed

2017

If you are claiming more than 25 dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Check the appropriate box. This employee is a:				
			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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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24							
25							
26 TOTAL: Add lines 1 through 25. Enter the total here			26				

Form 306-3

All New Non-Dislocated Military Base Employees

2017

If you have more than 25 new non-dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Date of Hire or Transfer
1			
2			
3			
4			
5			
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7			
8			
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Form 306-4

Non-Dislocated Military Base Employees Claimed

2017

If you are claiming more than 25 non-dislocated military base employees, complete additional schedules.

	(a) Employee Name	(b) Social Security Number	(c) Check the appropriate box. This employee is a:				
			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							
2							
3							
4							
5							
6							
7							
8							
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20							
21							
22							
23							
24							
25							
26 TOTAL: Add lines 1 through 25. Enter the total here			26				