

Do Not Staple or Paper Clip

4444

b. ■

**TEXAS FRANCHISE TAX INVESTMENT CREDIT -- Schedule J**

Please do not write in space above.

a.  13175 Annual / Initial  13177 Final

d. REPORT YEAR  e. ■

c. Taxpayer number  f. Taxpayer name

g.  h. ■



**i. Enter your accounting period used to determine earned surplus**

(Item 13 from Schedule B OR if a final report, enter Item 1 from Form 05-139)

Beginning date  MONTH DAY YEAR Ending date  MONTH DAY YEAR

j.  Blacken this box if your business is claiming the investment credit as an enterprise project or defense readjustment project designated on or after September 1, 2001.

**NOTE: For average and median wages, use W-2 wages/salaries.**

**1. Enter the average annual wage paid by your company for all jobs**

Average annual wage for all jobs means (the sum of wages actually paid during the period in Item i divided by the sum of the months worked during the period in Item i) multiplied by 12. (Whole dollars only) .....

1. ■

**2. Enter the median annual wage paid by your company for all jobs**

Median annual wage paid for all jobs means the value of the middle annual salary when all salaries in Item 1 are put in order by amount. (Whole dollars only) .....

2. ■

**3. Capital investment during the period in Item i** -- Please see Rule 3.578 and Texas Tax Code, Chapter 171, Subchapter Q for details concerning capital investments. Except for enterprise projects or defense readjustment projects designated on or after September 1, 2001, a minimum \$500,000 qualified capital investment must be made during the period in Item i in order to qualify for a credit under this subchapter. (Enter amounts by county on Credit Worksheet, Schedule K. Must equal total on Schedule K. Blacken box 3 on Schedule K. Whole dollars only) .....

3. ■

**4. Investment credit established** [Multiply Item 3 by 7.5% (0.075). If an investment credit is established on this form, you may not claim a franchise tax enterprise zone deduction under Tax Code, Section 171.1015 for the same capital investment.] .....

4. ■

**5. Investment credit installment for current year** [Divide Item 4 by the number five (5). Enterprise projects and defense readjustment projects designated on or after September 1, 2001, enter zero (0).] .....

5. ■

**6. Investment credit installment from prior years** (Total of Schedule J, Item 5 for the previous four reports. If, in one of the five years in which the installment of an investment credit would be claimed, the capital investments are taken out of service, removed from Texas, or otherwise disposed of, the credit expires and the corporation may not take any remaining installment of the credit.) .....

6. ■

**7. Investment credit carried forward to this year from prior years**

(Item 12 from Schedule J of the prior report plus Item 12a minus Item 12b from Schedule D of the prior report.) ....

7. ■

**8. Available credit before limits** (Add Items 5, 6, and 7. Enterprise projects and defense readjustment projects designated on or after September 1, 2001, add Items 4, 6, and 7.) .....

8. ■

**9. Tax due before credits** (Enter the larger of Item 12 from Schedule A or Item 29 from Schedule B, OR if a final report, enter Item 15 from Form 05-139.) .....

9. ■

**10. Available credit limit** [Multiply Item 9 by 50% (0.5).] .....

10. ■

**11. Investment credit available** (Enter the smaller of Item 8 or Item 10. Also enter in Item 12a of the Credit Summary, Schedule D.) .....

11. ■

**12. Investment credit carried forward to future years** (Item 8 minus Item 11.) .....

12. ■

The qualified capital investments in Item 3 must be listed by county on Credit Worksheet -- Schedule K. Blacken box 3 on Schedule K.

**You have certain rights** under Ch. 559, Government Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free number listed on your report.