

Name	Identifying Number
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Part I Credits for Individuals, Fiduciaries, and Corporations

		Column A Credit Available for 2018	Column B Credit Used for 2018
A. Nonrefundable Credits (claimed before alternative minimum tax)			
1 Postsecondary education credit carryforward (Schedule CF)	1	.00	.00
2 Water consumption credit carryforward (Schedule CF)	2	.00	.00
3 Biodiesel fuel production credit carryforward (Schedule CF)	3	.00	.00
4 Health insurance risk-sharing plan assessments credit carryforward (Schedule CF)	4	.00	.00
5 Veteran employment credit carryforward (Schedule CF)	5	.00	.00
6 Employee college savings account contribution credit (Schedule ES, line 6)	6	.00	.00
7 Film production company investment credit carryforward (Schedule CF)	7	.00	.00
8 Community rehabilitation program credit (Schedule CM, line 7)	8	.00	.00
9 Research facilities credit carryforward (Schedule CF)	9	.00	.00
10 Research facilities credit related to internal combustion engines carryforward (Schedule CF)	10	.00	.00
11 Research facilities credit related to energy efficient products carryforward (Schedule CF)	11	.00	.00
12 Add lines 1 through 11, column B, and enter on line 12, column B – • Individuals and Fiduciaries: Enter this amount on line 24 of Form 1, line 49 of Form 1NPR, line 7 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 42, column B, of Part II ▶	12		.00
B. Nonrefundable Credits			
13 Low-income housing credit (Schedule LI, line 5)	13	.00	.00
14 Supplement to federal historic rehabilitation credit (Schedule HR, line 11)	14	.00	.00
15 Manufacturing credit (Schedule MA-M, see instructions)	15	.00	.00
16 Agriculture credit (Schedule MA-A, see instructions)	16	.00	.00
17 State historic rehabilitation credit – individuals only (Schedule HR, line 14)	17	.00	.00
18 Research credit (Schedule R, line 23)	18	.00	.00
19 Film production services credit carryforward (Schedule CF)	19	.00	.00
20 Manufacturer's sales tax credit carryforward (Schedule MS, line 3) . . .	20	.00	.00
21 Manufacturing investment credit (Schedule MI, line 6)	21	.00	.00
22 Dairy and livestock farm investment credit carryforward (Schedule CF)	22	.00	.00
23 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF) . .	23	.00	.00
24 Opportunity zone investment credit carryforward (Schedule CF)	24	.00	.00
25 Technology zone credit (Schedule TC, line 8)	25	.00	.00
26 Add lines 13-25, column B. Fill in here and on line 27, column B, at the top of page 2	26		.00



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Part I Credits for Individuals, Fiduciaries, and Corporations *(continued)*

	Column A Credit Available for 2018	Column B Credit Used for 2018
B. Nonrefundable Credits <i>(continued)</i>		
27 Fill in the amount from line 26, column B	27	.00
28 Development zones credit (Schedule DC, line 9)	28	.00
29 Capital investment credit (Schedule DC, line 17)	29	.00
30 Economic development tax credit (Schedule ED, line 8)	30	.00
31 Early stage seed investment credit (Schedule VC, line 15)	31	.00
32 Angel investment credit – Individuals only (Schedule VC, line 6)	32	.00
33 Electronic medical records carryforward (Schedule CF)	33	.00
34 Internet equipment credit carryforward (Schedule CF)	34	.00
35 Add lines 27 through 34, column B, and enter on line 35, column B – <ul style="list-style-type: none"> • Individuals and Fiduciaries: Enter this amount on line 30 of Form 1, line 55 of Form 1NPR, line 11 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 43, column B, of Part II ▶ 	35	.00
C. Refundable Credits		
36 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	36	.00
37 Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	37	.00
38 Business development credit (Schedule BD, line 3 or 3b for fiduciaries)	38	.00
39 Electronics and information technology manufacturing zone credit (Schedule EIT, line 5 or 5b for fiduciaries)	39	.00
40 Research credit (Schedule R, line 20)	40	.00
41 Add lines 36 through 40, column B, and enter on line 41, column B – <ul style="list-style-type: none"> • Individuals and Fiduciaries: Enter this amount on line 47 of Form 1, line 71 of Form 1NPR, line 19 of Form 2, or line 31 of Form 4T. • Corporations: Enter this amount on line 47, column B, of Part II ▶ 	41	.00

Part II Credits for Corporations Only

A. Nonrefundable Credits		
42 Amount from Part I, line 12, column B	42	.00
43 Amount from Part I, line 35, column B	43	.00
44 Super research and development credit carryforward (Schedule CF)	44	.00
45 Community development finance credit carryforward (Schedule CF)	45	.00
46 Add lines 42 through 45, column B. Enter here and on line 19 of Form 4 or line 12 of Form 4T ▶	46	.00
B. Refundable Credits		
47 Amount from Part I, line 41, column B	47	.00
48 Farmland preservation credit. a Schedule FC, line 17	48a	.00
b Schedule FC-A, line 13	48b	.00
49 Add lines 47 and 48a and b, column B. Enter here and on line 27 of Form 4 or line 31 of Form 4T ▶	49	.00

