

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

		Column A Credit Available for 2023	Column B Credit Used for 2023
<b>A. Nonrefundable Credits</b>			
1 Postsecondary education credit carryforward (Schedule CF) . . . . .	<b>1</b>	.00	.00
2 Water consumption credit carryforward (Schedule CF) . . . . .	<b>2</b>	.00	.00
3 Biodiesel fuel production credit carryforward (Schedule CF) . . . . .	<b>3</b>	.00	.00
4 Health insurance risk-sharing plan assessments credit carryforward (Schedule CF) . . . . .	<b>4</b>	.00	.00
5 Veteran employment credit carryforward (Schedule CF) . . . . .	<b>5</b>	.00	.00
6 Employee college savings account contribution credit (Schedule ES, line 6)	<b>6</b>	.00	.00
7 Film production company investment credit carryforward (Schedule CF)	<b>7</b>	.00	.00
8 Community rehabilitation program credit (Schedule CM, line 7) . . . . .	<b>8</b>	.00	.00
9 Research facilities credit carryforward (Schedule CF) . . . . .	<b>9</b>	.00	.00
10 Research facilities credit related to internal combustion engines carryforward (Schedule CF) . . . . .	<b>10</b>	.00	.00
11 Research facilities credit related to energy efficient products carryforward (Schedule CF) . . . . .	<b>11</b>	.00	.00
12 Low-income housing tax credit (Schedule LI, line 5) . . . . .	<b>12</b>	.00	.00
13 Supplement to federal historic rehabilitation credit (Schedule HR, line 11)	<b>13</b>	.00	.00
14 Manufacturing credit (Schedule MA-M, see instructions) . . . . .	<b>14</b>	.00	.00
15 Agriculture credit (Schedule MA-A, see instructions) . . . . .	<b>15</b>	.00	.00
16 State historic rehabilitation credit – individuals only (Schedule HR, line 16)	<b>16</b>	.00	.00
17 Research credits (Schedule R, line 23) . . . . .	<b>17</b>	.00	.00
18 Film production services credit carryforward (Schedule CF) . . . . .	<b>18</b>	.00	.00
19 Manufacturer’s sales tax credit carryforward (Schedule MS, line 3) . . .	<b>19</b>	.00	.00
20 Manufacturing investment credit (Schedule CF) . . . . .	<b>20</b>	.00	.00
21 Dairy and livestock farm investment credit carryforward (Schedule CF)	<b>21</b>	.00	.00
22 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF) . .	<b>22</b>	.00	.00
23 Opportunity zone investment credit carryforward (Schedule CF) . . . . .	<b>23</b>	.00	.00
24 Technology zone credit carryforward (Schedule CF) . . . . .	<b>24</b>	.00	.00
25 Add lines 1-24, columns A and B. Fill in here and on line 26, columns A and B, at the top of page 2 . . . . .	<b>25</b>	.00	.00



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

	Column A Credit Available for 2023	Column B Credit Used for 2023
<b>A. Nonrefundable Credits (continued)</b>		
26 Fill in the amount from line 25, columns A and B . . . . .	.00	.00
27 Development zones credits (Schedule DC, line 9) . . . . .	.00	.00
28 Capital investment credit (Schedule DC, line 17) . . . . .	.00	.00
29 Economic development tax credit (Schedule ED, line 8) . . . . .	.00	.00
30 Early stage seed investment credit (Schedule VC, line 15) . . . . .	.00	.00
31 Angel investment credit – Individuals only (Schedule VC, line 6) . . . . .	.00	.00
32 Electronic medical records carryforward (Schedule CF) . . . . .	.00	.00
33 Internet equipment credit carryforward (Schedule CF) . . . . .	.00	.00
34 Add lines 26 through 33, columns A and B, and enter on line 34, columns A and B –		
• <b>Individuals and Fiduciaries:</b> Enter the amount from column B on line 18 of Form 1, line 49 of Form 1NPR, line 7 of Form 2, line 22 of Schedule ESBT, or line 20 of Form 4T.		
• <b>Corporations:</b> Enter the amounts from columns A and B on line 41, columns A and B, of Part II . . . . .	.00	.00
<b>B. Refundable Credits</b>		
35 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries) . . . . .	.00	.00
36 Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries) . . . . .	.00	.00
37 Business development credit (Schedule BD, line 3 or 3b for fiduciaries) . . . . .	.00	.00
38 Electronics and information technology manufacturing zone credit (Schedule EIT, line 5 or 5b for fiduciaries) . . . . .	.00	.00
39 Research credits (Schedule R, line 20) . . . . .	.00	.00
40 Add lines 35 through 39, column B, and enter on line 40, column B –		
• <b>Individuals and Fiduciaries:</b> Enter this amount on line 34 of Form 1, line 65 of Form 1NPR, line 15 of Form 2, or line 31 of Form 4T.		
• <b>Corporations:</b> Enter this amount on line 44, column B, of Part II . . . . .	.00	.00

**Part II Credits for Corporations Only**

<b>A. Nonrefundable Credits</b>		
41 Amount from Part I, line 34, columns A and B . . . . .	.00	.00
42 Community development finance credit carryforward (Schedule CF) . . . . .	.00	.00
43 Add lines 41 and 42, columns A and B. Enter here and enter the amount from column B on line 19 of Form 4 or line 12 of Form 4T . . . . .	.00	.00
<b>B. Refundable Credits</b>		
44 Amount from Part I, line 40, column B . . . . .	.00	.00
45 Farmland preservation credit.   a Schedule FC, line 17 . . . . .	.00	.00
b Schedule FC-A, line 13 . . . . .	.00	.00
46 Add lines 44 and 45a and b, column B. Enter here and on line 27 of Form 4 or line 31 of Form 4T . . . . .	.00	.00

