

Name	Identifying Number
<b>Part I Credits for Individuals, Fiduciaries, and Corporations</b>	
<b>A. Nonrefundable Credits (claimed before alternative minimum tax)</b>	
1 Postsecondary education credit (Schedule PE, line 7) . . . . .	1 .00
2 Water consumption credit (Schedule WC, line 10) . . . . .	2 .00
3 Health insurance risk-sharing plan assessments credit – • <i>Corporations</i> (see line 32 to claim this credit) • <i>Fiduciaries</i> (see instructions) – Beneficiaries portion .00 • <i>Individuals</i> (enter amount from Schedule 2K-1, 3K -1, or 5K-1) . . . . .	3 .00
4 Film production company investment credit carryforward (Schedule FP, line 8) . . . . .	4 .00
5 Community rehabilitation program credit (Schedule CM, line 5 or 5b for fiduciaries) . . . . .	5 .00
6 Add lines 1 through 5 and enter on line 6. • <b>Individuals and Fiduciaries:</b> Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 20 of Form 4T. • <b>Corporations:</b> Enter this amount on line 30 of Part II . . . . .	6 .00
<b>B. Nonrefundable Credits</b>	
7 Film production services credit carryforward (Schedule FP, line 7) . . . . .	7 .00
8 Manufacturer's sales tax credit carryforward (Schedule MS, line 3) . . . . .	8 .00
9 Manufacturing investment credit (Schedule MI, line 6) . . . . .	9 .00
10 Dairy and livestock farm investment credit (Schedule DI, line 9) . . . . .	10 .00
11 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7) . . . . .	11 .00
12 Development zones credit (Schedule DC, lines 7, 15, and 23) . . . . .	12 .00
13 Technology zone credit (Schedule TC, line 8) . . . . .	13 .00
14 Economic development tax credit (Schedule ED, line 5) . . . . .	14 .00
15 Early stage seed investment credit (Schedule VC, line 12) . . . . .	15 .00
16 Angel investment credit – Individuals only (Schedule VC, line 6) . . . . .	16 .00
17 Internet equipment credit (Schedule IE, line 5) . . . . .	17 .00
18 Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries) . . . . .	18 .00
19 Add lines 7 through 18 and enter on line 19. • <b>Individuals and Fiduciaries:</b> Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 20 of Form 4T. • <b>Corporations:</b> Enter this amount on line 31 of Part II . . . . .	19 .00
<b>C. Refundable Credits</b>	
20 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries) . . . . .	20 .00
21 Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries) . . . . .	21 .00
22 Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries) . . . . .	22 .00
23 Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries) . . . . .	23 .00
24 Film production services credit (Schedule FP, line 3 or 3b for fiduciaries) . . . . .	24 .00
25 Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries) . . . . .	25 .00
26 Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries) . . . . .	26 .00
27 Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries) . . . . .	27 .00
28 Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries) . . . . .	28 .00
29 Add lines 20 through 28 and enter on line 29. • <b>Individuals and Fiduciaries:</b> Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 31 of Form 4T. • <b>Corporations:</b> Enter this amount on line 49 of Part II . . . . .	29 .00



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**Part II Credits for Corporations Only**

**A. Nonrefundable Credits**

30 Amount from Part I, line 6	30		.00
31 Amount from Part I, line 19	31		.00
32 Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	32		.00
33 Research expense credit (Schedule R, line 30)	33		.00
34 Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	34		.00
35 Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	35		.00
36 Development zones research credit carryforward	36		.00
37 Research facilities credit (Schedule R, line 34)	37		.00
38 Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	38		.00
39 Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	39		.00
40 Super research and development credit (Schedule R, line 42)	40		.00
41 Community development finance credit	41		.00
42 Development zones jobs credit carryforward	42		.00
43 Development zones sales tax credit carryforward	43		.00
44 Development zones location credit carryforward	44		.00
45 Development zones day care credit carryforward	45		.00
46 Development zones environmental remediation credit carryforward	46		.00
47 Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	47		.00
48 Add lines 30 through 47. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	48		.00

**B. Refundable Credits**

49 Amount from Part I, line 29	49		.00
50 Farmland preservation credit. a Schedule FC, line 18	50a		.00
b Schedule FC-A, line 13	50b		.00
51 Add lines 49 and 50a and b. Enter here and on line 31 of Form 4, line 31 of Form 4T, or line 18 of Form 5	51		.00

