

# 2009 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Schedule CR Instructions for required attachments. Attach this to your return.



Name(s) as shown on Virginia return

## PART I - MAXIMUM NONREFUNDABLE CREDITS

1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or the Virginia Earned Income Credit, and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Line 107 of Schedule CR may not exceed this amount. .... 1

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whole dollars only

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## \* PART II - ENTERPRISE ZONE ACT CREDIT

2 Credit allowable this year from Form 301 (attach Form 301) ..... 2

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## PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

3 Authorized amount of Neighborhood Assistance Act Credit ..... 3 \_\_\_\_\_  
 4 Carryover credit from prior year(s) ..... 4 \_\_\_\_\_  
 5 Add Lines 3 and 4 ..... 5 \_\_\_\_\_  
 6 **Credit allowable this year:** Line 5 or balance of maximum credit available, whichever is less ..... 6 \_\_\_\_\_  
 7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period) ..... 7 \_\_\_\_\_

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## \* PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

8 Enter 10% of qualifying recyclable equipment cost ..... 8 \_\_\_\_\_  
 9 Carryover credit from prior year(s) [attach computation] ..... 9 \_\_\_\_\_  
 10 Add Lines 8 and 9 ..... 10 \_\_\_\_\_  
 11 Enter 40% of tax per return ..... 11 \_\_\_\_\_  
 12 Maximum Recyclable Materials Processing Equipment Credit Line 10 or Line 11, whichever is less ..... 12 \_\_\_\_\_  
 13 **Credit allowable this year:** Line 12 or balance of maximum credit available, whichever is less ..... 13 \_\_\_\_\_  
 14 Carryover credit to next year: Line 10 less Line 13 (applicable only if within 10 year carryover period) ..... 14 \_\_\_\_\_

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## \* PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

15 Enter 25% of qualifying property cost or \$4,000, whichever is less ..... 15 \_\_\_\_\_  
 16 Carryover credit from prior year(s) [attach computation] ..... 16 \_\_\_\_\_  
 17 Add Lines 15 and 16 ..... 17 \_\_\_\_\_  
 18 **Credit allowable this year:** Line 17 or balance of maximum credit available, whichever is less ..... 18 \_\_\_\_\_  
 19 Carryover credit to next year: Line 17 less Line 18 (applicable only if within 5 year carryover period) ..... 19 \_\_\_\_\_

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## \* PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less ..... 20 \_\_\_\_\_  
 21 Carryover credit from prior year(s) [attach computation] ..... 21 \_\_\_\_\_  
 22 Add Lines 20 and 21 ..... 22 \_\_\_\_\_  
 23 **Credit allowable this year:** Line 22 or balance of maximum credit available, whichever is less ..... 23 \_\_\_\_\_  
 24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) ..... 24 \_\_\_\_\_

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## PART VII - RENT REDUCTION PROGRAM CREDIT

25 Authorized credit amount in the current year ..... 25 \_\_\_\_\_  
 26 Carryover credit from prior year(s) ..... 26 \_\_\_\_\_  
 27 Add Lines 25 and 26 ..... 27 \_\_\_\_\_  
 28 **Credit allowable this year:** Line 27 or balance of maximum credit available, whichever is less ..... 28 \_\_\_\_\_  
 29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) ..... 29 \_\_\_\_\_

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**\* PART VIII - CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT CREDITS**

**Clean-Fuel Vehicle and Qualified Electric Vehicle Credit**

30 **EXPIRED** ..... 30 ~~\_\_\_\_\_~~

31 Carryover credit from prior year(s) [attach computation] ..... 31 \_\_\_\_\_

32 Add Lines 30 and 31 ..... 32 \_\_\_\_\_

33 Line 32 or balance of maximum credit available, whichever is less ..... **33**

34 Carryover credit to next year: Line 32 less Line 33 (applicable only if within 5 year carryover period) ..... 34 \_\_\_\_\_

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**Vehicle emissions testing equipment credit**

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment ..... 35 \_\_\_\_\_

36 Carryover credit from prior year(s) [attach computation] ..... 36 \_\_\_\_\_

37 Add Lines 35 and 36 ..... 37 \_\_\_\_\_

38 Enter the amount from Line 37 or the balance of maximum credit available, whichever is less ..... **38**

39 Carryover credit to next year; Line 37 less Line 38 (only if within 5 year carryover period) ..... 39 \_\_\_\_\_

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**PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT**

40a **Credit amount authorized by the Department of Taxation** ..... 40a \_\_\_\_\_

40 **Credit allowable this year:** Line 40a or the balance of the maximum credit available, whichever is less ..... **40**

41 Carryover credit to next year.  
(Line 40a less Line 40) ..... 41 \_\_\_\_\_

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**\* PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

42 Qualifying taxable income on which the tax in the foreign country is based ..... 42 \_\_\_\_\_

43 Virginia taxable income (See Instructions). ..... 43 \_\_\_\_\_

44 Qualifying tax paid to the foreign country.  
Enter name of country: ..... 44 \_\_\_\_\_

45 Virginia income tax (See Instructions). ..... 45 \_\_\_\_\_

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% ..... 46 \_\_\_\_\_

47 Multiply Line 45 by Line 46 ..... 47 \_\_\_\_\_

48 **Credit allowable this year:** Enter the lesser of Line 44 or Line 47, not to exceed the balance of maximum credit available ..... **48**

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**PART XI - HISTORIC REHABILITATION TAX CREDIT**

49 Enter the amount of eligible expenses ..... 49 \_\_\_\_\_

50 Multiply the amount on Line 49 by 25% ..... 50 \_\_\_\_\_

51 Carryover credit from prior year(s) ..... 51 \_\_\_\_\_

52 Add Lines 50 and 51 ..... 52 \_\_\_\_\_

53 **Credit allowable this year:** Enter the amount from Line 52 or the balance of maximum credit available, whichever is less ..... **53**

54 Carryover credit to next year: Line 52 less Line 53. (10 year carryover period) ..... 54 \_\_\_\_\_

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**PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT**

55 Authorized credit amount in the current year ..... 55 \_\_\_\_\_  
 56 Carryover credit from prior year(s) ..... 56 \_\_\_\_\_  
 57 Add Lines 55 and 56 ..... 57 \_\_\_\_\_  
 58 **Credit allowable this year:** Enter the amount from Line 57 or the  
 balance of maximum credit available, whichever is less ..... **58** \_\_\_\_\_  
 59 Carryover credit to next year: Line 57 less Line 58.  
 (3 year carryover period. See instructions for limitations) ..... 59 \_\_\_\_\_

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**PART XIII - LOW-INCOME HOUSING CREDIT**

60 Authorized credit amount in the current year..... 60 \_\_\_\_\_  
 60a Carryover credit from prior year(s) ..... 60a \_\_\_\_\_  
 60b Add Lines 60 and 60a ..... 60b \_\_\_\_\_  
 61 **Credit allowable this year:** Enter amount from Line 60b or  
 the balance of maximum credit available, whichever is less ..... **61** \_\_\_\_\_  
 62 Carryover credit to next year: Line 60b less Line 61  
 (5 year carryover period) ..... 62 \_\_\_\_\_

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**\* PART XIV - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

63 Authorized credit amount in the current year..... 63 \_\_\_\_\_  
 64 Carryover credit from prior year(s) [attach computation] ..... 64 \_\_\_\_\_  
 65 Add Lines 63 and 64 ..... 65 \_\_\_\_\_  
 66 **Credit allowable this year:** Enter amount from Line 65 or the  
 balance of maximum credit available, whichever is less ..... **66** \_\_\_\_\_  
 67 Carryover credit to next year: Line 65 less Line 66  
 (5 year carryover period) ..... 67 \_\_\_\_\_

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**PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT**

	You	Spouse
68	Credit amount authorized by the Department of Taxation ..... 68A _____	B _____
69	Carryover credit from prior year(s) ..... 69A _____	B _____
70	Add Lines 68 and 69 ..... 70A _____	B _____
71	<b>Credit allowable this year:</b> Enter the amount from Line 70A and/or 70B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) ..... Your credit <b>71A</b> _____	

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**Be sure to claim the proper credit on the total lines**

72	Carryover credit to next year: Line 70 less Line 71 (15 year carryover period) ..... 72A _____	Spouse's credit <b>71B</b> B _____
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**PART XVI - WORKER RETRAINING TAX CREDIT**

73 Enter amount of Worker Retraining Tax Credit authorized by the  
Virginia Department of Taxation ..... 73 \_\_\_\_\_  
 74 Carryover credit from prior year(s) ..... 74 \_\_\_\_\_  
 75 Add Lines 73 and 74 ..... 75 \_\_\_\_\_  
 76 **Credit allowable this year:** Enter the amount from Line 75 or the  
balance of maximum credit available, whichever is less ..... **76** \_\_\_\_\_  
 77 Carryover credit to next year: Line 75 less Line 76  
 (3 year carryover period) ..... 77 \_\_\_\_\_

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**\* PART XVII - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

78 Enter 50% of the purchase price paid during the taxable year for equip-  
ment used exclusively for burning waste motor oil at your facility ..... 78 \_\_\_\_\_  
 79 **Credit allowable this year:** Enter the amount from Line 78, up to  
\$5,000 not to exceed balance of maximum credit available ..... **79** \_\_\_\_\_

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**PART XXII - LAND PRESERVATION TAX CREDIT**

You Spouse

- 100 Credit amount authorized in the current year ..... 100A \_\_\_\_\_ B \_\_\_\_\_
- 101 Carryover credit from prior year(s) ..... 101A \_\_\_\_\_ B \_\_\_\_\_
- 101a Add Lines 100 and 101 ..... 101aA \_\_\_\_\_ B \_\_\_\_\_
- 101b Total credit transferred to others in the current year ..... 101bA \_\_\_\_\_ B \_\_\_\_\_
- 102 Subtract Line 101b from Line 101a ..... 102A \_\_\_\_\_ B \_\_\_\_\_
- 103 **Credit allowable this year:** Enter the amount from Line 102A and/or 102B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer). ..... Your credit **103A**

**Be sure to claim the proper credit on the total lines**

Spouse's credit **103B**

- 104 Carryover credit to next year: Line 102 less Line 103 ..... 104A \_\_\_\_\_ B \_\_\_\_\_

**PART XXIII - POLITICAL CONTRIBUTIONS CREDIT**

- 105a Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly ..... 105a \_\_\_\_\_
- 105b **Credit allowable this year:** Enter the amount from Line 105a or the balance of maximum credit available, whichever is less ..... **105b**

**PART XXIV - RESERVED FOR FUTURE USE**

- 106 Reserved for future use ..... **106**

**PART XXV - TOTAL NONREFUNDABLE CREDITS**

- 107 Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 88, 93, 98, 103A, 103B and 105b. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. .... **107**

**\* PART XXVI - COALFIELD EMPLOYMENT ENHANCEMENT and VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

- 108 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2009 Schedule 306B ..... **108**
- 109 Full credit: Enter amount from your 2009 Form 306, Line 12a ..... **109**
- 109a Expired ..... **109a**
- 110 85% Credit: Enter amount from your 2009 Form 306, Line 13a ..... **110**
- 110a Expired ..... **110a**
- 111 Total Coal Related Tax Credits allowable this year: Add Lines 109, and 110 ..... **111**
- 112 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return: Enter the amount from your 2009 Form 306, Line 11 ..... **112**

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