

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

A. Nonrefundable Credits (claimed before alternative minimum tax)

1	Postsecondary education credit (Schedule PE, line 7)	1	.00
2	Water consumption credit (Schedule WC, line 10)	2	.00
3	Biodiesel fuel production credit (Schedule BC, line 8)	3	.00
4	Health insurance risk-sharing plan assessments credit –		
	• <i>Corporations</i> (see line 42 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)	4	.00
5	Veteran employment credit carryforward	5	.00
6a	Manufacturing credit (Schedule MA, line 18 or 18b for fiduciaries)	6a	.00
6b	Agriculture credit (Schedule MA, line 18 or 18b for fiduciaries)	6b	.00
7	Film production company investment credit carryforward (Schedule FP, line 8)	7	.00
8	Research expense credit (Schedule R, line 32)	8	.00
9	Research expense credit related to internal combustion engines (Sch. R-1, line 31)	9	.00
10	Research expense credit related to energy efficient products (Sch. R-2, line 31)	10	.00
11	Community rehabilitation program credit (Schedule CM, line 7)	11	.00
12	Research facilities credit (Schedule R, line 38)	12	.00
13	Research facilities credit related to internal combustion engines (Sch. R-1, line 37)	13	.00
14	Research facilities credit related to energy efficient products (Sch. R-2, line 37)	14	.00
15	Add lines 1 through 14 and enter on line 15.		
	• Individuals and Fiduciaries: 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.		
	• Corporations: Enter this amount on line 40 of Part II	15	.00

B. Nonrefundable Credits

16	Film production services credit carryforward (Schedule FP, line 7)	16	.00
16a	Reserved	16a	.00
16b	Reserved	16b	.00
17	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	17	.00
18	Manufacturing investment credit (Schedule MI, line 6)	18	.00
19	Dairy and livestock farm investment credit (Schedule DI, line 9)	19	.00
20	Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	20	.00
21a	Development zones credit (Schedule DC, lines 7 and 15)	21a	.00
21b	Carryover of unused opportunity zone investment credit	21b	.00
22	Technology zone credit (Schedule TC, line 8)	22	.00
23	Economic development tax credit (Schedule ED, line 5)	23	.00
24	Early stage seed investment credit (Schedule VC, line 13)	24	.00
25	Angel investment credit – Individuals only (Schedule VC, line 6)	25	.00
26	Electronic medical records credit (Schedule EM, line 5)	26	.00
27	Internet equipment credit carryforward	27	.00
28	Add lines 16 through 27 and enter on line 28.		
	• Individuals and Fiduciaries: 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.		
	• Corporations: Enter this amount on line 41 of Part II	28	.00



