WEB **2015** Virginia Schedule CR CREDIT COMPUTATION SCHEDULE - See Page 8 and Schedule CR Instructions for required enclosures. Enclose this with your return.

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Name	(s) as shown on Virginia return					nber
SE	CTION 1 - NONREFUNDABLE CREDITS				llara Only	
PART 1	- MAXIMUM SCHEDULE CR NONREFUNDABLE CREDITS			Whole Do	mars Only	/
A	Enter the total tax computed on your return less the total of Spouse Ta Low-Income Individuals or Virginia Earned Income Credit, Credit for T and Credit for Political Contributions. The maximum nonrefundable cr Section 2, Line 1A of Schedule CR may not exceed this amount	ax Paid to Another edits allowable in	State,			00
* PART 2	- ENTERPRISE ZONE ACT CREDIT					
А	Credit allowable this year from Form 301 (enclose Form 301)		2A			00
PART 3	- NEIGHBORHOOD ASSISTANCE ACT CREDIT					
А	Authorized amount of Neighborhood Assistance Act Credit	A				
В	Carryover credit from prior year(s).	В				
С	Add Lines A and B					
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.					. 00
E	Carryover credit to next year: Line C less Line 3D (applicable only if within 5-year carryover period).	E				
PART 4	- RECYCLABLE MATERIALS PROCESSING EQUIPMENT CR	EDIT				
А	Enter 20% of qualifying recyclable equipment cost	A				
В	Carryover credit from prior year(s) (enclose computation)	В				
С	Add Lines A and B.	C				
D	Enter 40% of tax per return.	D				
E	Maximum Recyclable Materials Processing Equipment Credit. Line C or Line D, whichever is less.					
F	Credit allowable this year: Line E or balance of maximum credit available, whichever is less.		4F			. 00
G	Carryover credit to next year: Line C less Line 4F (applicable only if within 10-year carryover period).	G				
* PART 5	- CONSERVATION TILLAGE EQUIPMENT CREDIT					
А	Enter 25% of qualifying property cost or \$4,000, whichever is less	A				
В	Carryover credit from prior year(s) (enclose computation)	В				
С	Add Lines A and B.	C				_
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.		5D			00
E	Carryover credit to next year: Line C less Line 5D (applicable only if within 5-year carryover period)	E				
* PART 6	- PRECISION FERTILIZER AND PESTICIDE APPLICATION EC	QUIPMENT CRE	DIT			
А	Enter 25% of current qualifying equipment cost or \$3,750, whichever is less.	A				
В	Carryover credit from prior year(s) (enclose computation)					
С	Add Lines A and B.	C				_
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.		6D			. 00

Carryover credit to next year: Line C less Line 6D (applicable only if within 5-year carryover period).....E \_

2	2015 Schedule CR Page 2		
Name(	(s) as shown on Virginia return	Security Number	
	RENT REDUCTION PROGRAM CREDIT EXPIRED - December 31, 2010.		
A B	Carryover credit from prior year(s).		
C	Add Lines A and B.		
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.		
E	Carryover credit to next year: Line C less Line 7D (applicable only if within 5-year carryover period)		
* PART 8 - (	CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING	EQUIPMENT CREDITS	8
Clean-I	Fuel Vehicle and Qualified Electric Vehicle Credit		
А	Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles	. A	
В	Carryover credit from prior year(s) (enclose computation)		
С	Add Lines A and B.	.C 0.	
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.		.00
E	Carryover credit to next year: Line C less Line 8D (applicable only if within 5-year carryover period).	.E	
Vehicle	Emissions Testing Equipment Credit		
F	Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment	.F	
G	Carryover credit from prior year(s) (enclose computation)		
н	Add Lines F and G		
I	Credit allowable this year: Line H or balance of maximum credit available, whichever is less.		. 00
J	Carryover credit to next year: Line H less Line 8I (applicable only if within 5-year carryover period).	J	
PART 9 - M	MAJOR BUSINESS FACILITY JOB TAX CREDIT		
A	Current credit amount authorized by the Department of Taxation		
	(include all expansions)		
В	Carryover credit from prior years (include all expansions).		
С	Add Lines A and B.	.C 0.	
D	Credit allowable this year: Line C or the balance of the maximum credit available, whichever is less.		.00
Е	Carryover credit to next year: Line C less Line 9D (applicable only if within 10-year carryover period).	.E	
* PART 10 - A	FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT Qualifying taxable income on which the tax in the foreign		
р	country is based (See instructions).		
В	Virginia taxable income (See instructions).	.D	
С	Qualifying tax paid to the foreign country. Enter name of country:	.C	
D	Virginia income tax (See instructions).		
E	Income percentage. Divide Line A by Line B. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%		
F	Multiply Line D by Line E	.F	
G	Credit allowable this year: Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available		
PART 11 -	HISTORIC REHABILITATION TAX CREDIT		
А	Enter the amount of eligible expenses.	. A	
В	Multiply the amount on Line A by 25%		
С	Carryover credit from prior year(s).		
D	Add Lines B and C		
E	Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less.		.00
F	Carryover credit to next year: Line D less Line 11E. (applicable only within 10-year carryover period)		

	2015 Schedule CR Page 3		
N	Name(s) as shown on Virginia return	I Security Number	
PART	12 - DAY-CARE FACILITY INVESTMENT TAX CREDIT		Г
Α	EXPIRED - December 31, 2013.	A	
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B	C	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less.		. 00
E	Carryover credit to next year: Line C less Line 12D (applicable only within 3-year carryover period. See instructions for limitations)	E	
PART	13 - LOW-INCOME HOUSING CREDIT		
А	EXPIRED - June 30, 2010.	A	
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B.	C	
D	Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less		. 00
E	Carryover credit to next year: Line C less Line 13D (applicable only within 5-year carryover period)	E	

#### PART 14 - RESERVED FOR FUTURE USE

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#### PART 15 - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

	SPOUSE	YOU	
А	Credit amount authorized by the Department of Taxation.		
В	Carryover credit from prior year(s).		
С	Add Lines A and B		
D	Credit(s) allowable this year: Your credit: Enter the amount from Line C, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer).	Your credit <b>15D</b>	. 00
	Be sure to claim the proper credit on the total	lines	
Е	<b>Spouse's credit:</b> Enter the amount from Line C, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer).		
F	Carryover credit to next year: Line C less Line 15D and/or Line 15E (applicable only within 15-year carryover period).		
PART 16	6 - WORKER RETRAINING TAX CREDIT		
А	Enter amount of Worker Retraining Tax Credit authorized by the Department of Taxation	۹	
В	Carryover credit from prior year(s)	3	
С	Add Lines A and B	C	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less.		. 00
E	Carryover credit to next year: Line C less Line 16D (applicable only within 3-year carryover period)	E	
PART 17	7 - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT		
A	Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility	۹	
В	Credit allowable this year: Enter the amount from Line A, up to \$5,000 (not to exceed balance of maximum credit available).		. 00

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Nam	2015 Schedule CR Page 4 e(s) as shown on Virginia return	Social Security Numb	er	
PART 18	- CREDIT FOR PURCHASE OF LONG-TERM CA * * For policies purchased 1/1/2010 - 12/31		Г	
	This credit was repealed for taxable years begin January 1, 2014. Long-Term care insurance tax and unclaimed prior to January 1, 2014, may be	credits earned		
	Enter the date the policy was issued to you. Issue date on or after 1/01/2010 and prior to 1/01/14.			
	Enter the date the policy was issued to your spouse. Is on or after 1/01/2010 and prior to 1/01/14	ssue date must be		
А		A >>>	<	
В	EXPIRED - December 31, 2013	3. в	$\leq$	
С	<b></b>	c	$\leq$	
D	Carryover credit from prior year(s).	П		
E	Credit allowable this year: Enter the amount from Lin	ne D or the		
F	balance of maximum credit available, whichever is les Carryover credit to next year: Line D less Line 18E (5-year carryover period)	S		<b></b> 00
DA DT 10	- BIODIESEL AND GREEN DIESEL FUELS TAX			
A	Enter the amount of Biodiesel and Green Diesel Fuels by the Virginia Department of Taxation or the amount t	Tax Credit authorized transferred to you		
P	in the current year			
B C	Carryover credit from prior year(s).			
D	Enter the total credit transferred to others in the currer			
E	Subtract Line D from Line C.			
F	Credit allowable this year: Enter the amount from Lin or the balance of maximum credit available, whichevel	ne F		. 00
G	Carryover credit to next year: Line E less Line 19F (applicable only within 3-year carryover period)			
PART 20	- LIVABLE HOME TAX CREDIT			
A	Enter the amount of the Livable Home Tax Credit auth Department of Housing and Community Development.			
В	Carryover credit from prior year(s).	В		
С	Add Lines A and B	C		
D	Credit allowable this year: Enter the amount from Lin or the balance of maximum credit available, whichever	ne C r is less	20D	. 00
E	Carryover credit to next year: Line C less Line 20D (applicable only within 7-year carryover period)	E		
PART 21	- RIPARIAN WATERWAY BUFFER TAX CREDIT			
А	Enter the amount of Riparian Waterway Buffer Tax Creative authorized by the Virginia Department of Forestry	edit		
В	Carryover credit from prior year(s).	В		
С	Add Lines A and B	C		
D	Credit allowable this year: Enter the amount from Lin or the balance of maximum credit available, whicheve	ne C r is less	21D	. 00
E	Carryover credit to next year: Line C less Line 21D (applicable only within 5-year carryover period)	E		

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	2015 Schedule CR Page 5			
Name	e(s) as shown on Virginia return	Social Se	curity Number	
		ļ	\$	
PART 22	- LAND PRESERVATION TAX CREDIT	SPOUSE	YOU	1
А	Credit amount authorized or the amount transferred to you and/or spouse in the current year			
В	Carryover credit from prior year(s).			
С	Add Lines A and B.			
D	Total credit transferred to others in the current year			
Е	Subtract Line D from Line C			
F	Credit(s) allowable this year:			
	Your credit: Enter the amount from Line E, YOU or the balance of maximum credit available, which (see instructions for limitations).	never is less		. 00
	Be sure to claim the proper cre	dit on the total	lines.	
G	Spouse's credit: Enter the amount from Line E, S or the balance of maximum credit available, which (see instructions for limitations)	SPOUSE column never is less		
н	Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions)		·	
PART 23	- COMMUNITY OF OPPORTUNITY TAX CRE	EDIT		
А	Enter the amount of credit authorized by the Department of Housing and Community Developn	nent	A	
В	Carryover credit from prior year(s).			
С	Add Lines A and B.		;	
D	Credit allowable this year: Enter amount from Li the balance of maximum credit available, whichev	er is less		. 00
E	Carryover credit to next year: Line C less Line 23E (applicable only within 5-year carryover period)	) E	:	
PART 24	- GREEN JOBS CREATION TAX CREDIT			
A	Enter the total eligible credit amount for each gree with an annual salary that is \$50,000 or more		A	
В	Carryover credit from prior year(s).	B	3	
С	Add Lines A and B.	C		
D	Credit allowable this year: Enter the amount from or the balance of maximum credit available, which	n Line C iever is less		. 00
E	Carryover credit to next year: Line C less Line 24E (applicable only within 5-year carryover period)	) E	·	
PART 25	- RESERVED FOR FUTURE USE			
PART 26	- FARM WINERIES AND VINEYARDS TAX C	REDIT		
А	Enter the total eligible credit amount authorized by the Department of Taxation.		A	
В	Carryover credit from prior year(s).	E	3	
С	Add Lines A and B.	C	·	
D	Credit allowable this year: Enter the amount from or the balance of maximum credit available, which	n Line C iever is less		. 00
E	Carryover credit to next year: Line C less Line 26E (applicable only within 10-year carryover period)	) E	·	

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	2015 Schedule CR Page 6		
Nam	e(s) as shown on Virginia return	Social Security Number	
PART 27	- INTERNATIONAL TRADE FACILITY TAX CREDIT		
А	Enter the total eligible credit amount authorized by the Department of Taxation.	A	
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B.	C	
D	Enter 50% of tax per return.	D	
Е	Maximum International Trade Facility Tax Credit: Enter the amount from Line C or Line D, whichever is less		
F	Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is lo	ess 27F	. 00
G	Carryover credit to next year: Line C less Line 27F (applicable only within 10-year carryover period)	G	
PART 28	- PORT VOLUME INCREASE TAX CREDIT		
А	Enter the total eligible credit amount authorized by the Virginia Port Authority.	A	
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B.	C	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is lo	; ess <b>28D</b>	. 00
Е	Carryover credit to next year: Line C less Line 28D (applicable only within 5-year carryover period)	E	
PART 29	- BARGE AND RAIL USAGE TAX CREDIT		
А	Enter the total eligible credit amount authorized by the Department of Taxation.	A	
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B.	C	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is lo	; ess <b>29D</b>	. 00
Е	Carryover credit to next year: Line C less Line 29D (applicable only within 5-year carryover period)	E	
PART 30	- RESEARCH AND DEVELOPMENT EXPENSES TA	X CREDIT	
А	Enter the total eligible credit amount authorized by the Department of Taxation.	A	
В	Reserved for future use		
С	Reserved for future use		
D	Credit allowable this year: Enter the amount from Line A or the balance of maximum credit available, whichever is lo	ess 30C	. 00
PART 31	- TELEWORK EXPENSES TAX CREDIT		
А	Enter the amount of Telework Expenses Tax Credit authori the Virginia Department of Taxation.		
В	Credit allowable this year: Enter amount from Line A or t balance of maximum credit available, whichever is less	he	. 00

	2015 Schedule CR Page 7		
Nam	e(s) as shown on Virginia return Social Security Number		
PART 32			I
А	Enter the total eligible credit amount authorized by the Department of EducationA		
в	Carryover credit from prior year(s)B		
С	Add Lines A and BC		
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less		. 00
E	Carryover credit to next year: Line C less Line D (applicable only within 5-year carryover period)E		
SEC	TION 2 - TOTAL NONREFUNDABLE CREDITS		
PART 1	TOTAL NONREFUNDABLE CREDITS		
А.	Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18E, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 26D, 27F, 28D, 29D, 30D, 31B, and 32D (if you claimed more than the maximum allowed nonrefundable credits,		
	see instructions).	<b>1A</b>	
	TION 3 - REFUNDABLE CREDITS		
FART 1	- COALFIELD EMPLOYMENT ENHANCEMENT and VIRGINIA COAL EMPLOYI AND PRODUCTION INCENTIVE TAX CREDITS	MENT	
A	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2015 Schedule 306B	1A	. 00
В	Full credit: Enter amount from Line 12 of your 2015 Form 306.	1B	. 00
С	85% credit: Enter amount from Line 13 of your 2015 Form 306	1C	. 00
D	Total Coal Related Tax Credits allowable this year: Add Lines B and C	1D	
E	2015 Coalfield Employment Enhancement Tax Credit to be applied toward your 2018 return: Enter the amount from Line 11 of your 2015 Form 306		
PART 2	MOTION PICTURE PRODUCTION TAX CREDIT		
Α	Enter amount of credit authorized by the Virginia Film Office.	2A	. 00
	AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT		
А	Enter amount of credit authorized by the Department of Conservation and Recreation	3A	. 00
PART 4	RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT		
А	Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation.	<b>4A</b>	. 00
SEC	TION 4 - TOTAL REFUNDABLE CREDITS		
	TOTAL REFUNDABLE CREDITS		
A	Add Section 3, Part 1 - Line 1D, Part 2 - Line 2A, Part 3 - Line 3A and Part 4 - Line 4A	1A	
SEC	TION 5 - TOTAL CURRENT YEAR CREDITS		
	TOTAL CURRENT YEAR CREDITS		L
A	Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 27 of Form 760, Line 27 of Form 760PY or Line 27 of Form 763	1 ^	

# \* WHAT TO ENCLOSE

The following enclosures should be included with your return when claiming original or carryover credits. Computation schedules are required for claims to be carried forward. Missing enclosures may cause a credit to be disallowed.

- Enterprise Zone Act Credit: Form 301.
- Conservation Tillage Equipment Credit: Statement showing purchase date, description and credit computation.
- Precision Fertilizer and Pesticide Application Equipment Credit: Statement showing purchase date, description and credit computation.
- Vehicle Emissions Testing Equipment Credit: Copy of the letter from the Department of Environmental Quality (DEQ) to the equipment vendor certifying that the equipment configuration meets the regulation and equipment specification requirements for use in the enhanced vehicle emissions inspection program. A copy of the letter may be obtained from the equipment vendor or the DEQ Northern Virginia Regional Office in Woodbridge, Virginia by calling (703) 583-3800.
- Foreign Source Retirement Income Tax Credit: Copy of the tax return filed in the other country or other proof of income tax paid to the foreign country and a schedule showing computation of foreign currency converted to United States dollars.
- Waste Motor Oil Burning Equipment Credit: Approved Form 50-12 from the Department of Environmental Quality, receipts, invoices or other documentation confirming purchase price paid.
- Biodiesel and Green Diesel Fuels Tax Credit: The letter of certification from the Virginia Department of Taxation authorizing the credit.
- Coalfield Employment Enhancement Tax Credit and Virginia Coal Employment and Production Incentive: Form 306 with completed schedules, if appropriate. See the "What to Enclose" section in the Form 306 instructions for additional enclosure requirements and information.
- Agricultural Best Management Practices Credit: Copy of the tax credit approval letter from the local Soil and Water Conservation District.