



**2018 Virginia  
Schedule VK-1**

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Owner FEIN or SSN \_\_\_\_\_

PTE FEIN \_\_\_\_\_



**Virginia Tax Credits.** See the Schedule CR Instructions (individuals) or Form 500 Instructions (corporations)

**Nonrefundable Credits**

1. State Income Tax Paid (see Form 502 Instructions) .....	1.	.00
2. Neighborhood Assistance Act Tax Credit .....	2.	.00
3. Enterprise Zone Act – General Tax Credit.....	3.	.00
4. Enterprise Zone Act – Zone Investment Tax Credit.....	4.	.00
5. <b>RESERVED FOR FUTURE USE</b> .....	5.	<del>.....</del>
6. Conservation Tillage Equipment Tax Credit .....	6.	.00
7. Biodiesel and Green Diesel Fuels Tax Credit.....	7.	.00
8. Precision Fertilizer and Pesticide Application Equipment Tax Credit.....	8.	.00
9. Recyclable Materials Processing Equipment Tax Credit.....	9.	.00
10. <b>RESERVED FOR FUTURE USE</b> .....	10.	<del>.....</del>
11a. Clean-Fuel Vehicle Tax Credit (only carryover credit allowed) .....	11a.	.00
11b. Vehicle Emissions Testing Equipment Tax Credit .....	11b.	.00
12. Major Business Facility Job Tax Credit.....	12.	.00
13. Clean-Fuel Vehicle Job Creation Tax Credit (only carryover credit allowed).....	13.	.00
14. <b>RESERVED FOR FUTURE USE</b> .....	14.	<del>.....</del>
15. <b>RESERVED FOR FUTURE USE</b> .....	15.	<del>.....</del>
16. <b>RESERVED FOR FUTURE USE</b> .....	16.	<del>.....</del>
17. Worker Retraining Tax Credit.....	17.	.00
18. Waste Motor Oil Burning Equipment Tax Credit.....	18.	.00
19. Riparian Forest Buffer Protection for Waterways Tax Credit .....	19.	.00
20. Virginia Coal Employment and Production Incentive Tax Credit. _____ .00		
21. Enter the amount of credit assigned to another party. _____ .00		
22. Virginia Coal Employment and Production Incentive Tax Credit available for use by owner (Subtract Line 21 from Line 20) ..	22.	.00
23. Historic Rehabilitation Tax Credit.....	23.	.00
24. Land Preservation Tax Credit .....	24.	.00
25. Qualified Equity and Subordinated Debt Investments Tax Credit .....	25.	.00
26. Communities of Opportunity Tax Credit.....	26.	.00
27. Green Jobs Creation Tax Credit .....	27.	.00
28. Farm Wineries and Vineyards Tax Credit.....	28.	.00
29. International Trade Facility Tax Credit .....	29.	.00
30. Port Volume Increase Tax Credit .....	30.	.00
31. Barge and Rail Usage Tax Credit .....	31.	.00
32. Livable Home Tax Credit.....	32.	.00
33. Research and Development Expenses Tax Credit (Use this line if the taxpayer does not qualify for a refundable credit.) ..	33.	.00
34. Telework Expenses Tax Credit.....	34.	.00
35. Education Improvement Scholarships Tax Credit .....	35.	.00
36. Major Research and Development Expenses Tax Credit .....	36.	.00
37. Food Crop Donation Tax Credit .....	37.	.00
38. <b>Total Nonrefundable Credits.</b> (Total Lines 1-19 and 22-37).....	38.	.00

**Refundable Credits**

39. Agricultural Best Management Practices Tax Credit.....	39.	.00
40. 100% Coalfield Employment Enhancement Tax Credit from 2018 Form 306B, Line 1(b) .....	40.	.00
41a. Full Credit: Enter amount from 2018 Form 306B, Line 13 .....	41a.	.00
41b. 85% Credit: Enter amount from 2018 Form 306B, Line 15.....	41b.	.00
42. Total Coalfield Employment Enhancement Tax Credit allowable this year (Add Lines 41a and 41b).....	42.	.00
43. 2018 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2021 return. Enter amount from your 2018 Form 306, Line 11 .....	43.	.00
44. Motion Picture Production Tax Credit .....	44.	.00
45. Research and Development Expenses Tax Credit.....	45.	.00
46. <b>Total Refundable Credits.</b> (Add Lines 39, 42, 44, and 45).....	46.	.00

**NOTICE:** You have received this Schedule VK-1 because the above-named PTE earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Department. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult a tax professional. Information and forms may be obtained at [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department at (804) 367-8031 (individuals) or (804) 367-8037 (businesses).