DR 1366 (10/05/21)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2021 Enterprise Zone Credit and Carryforward Schedule
(See form which starts on the next page)

General Instructions

Use this form to calculate enterprise zone credits earned in the current tax year and to report any carryforward amounts from previous years. Total non-refundable credit claimed cannot exceed the statutory limit or current year tax liability. **Any taxpayer who claims an enterprise zone credit is statutorily required to file their returns electronically (§39-30-111, C.R.S.) and most software products and tax preparers have the ability to meet this requirement.** Revenue Online can also be used to file your return and attachments electronically. If you are unable to file electronically, include this DR 1366 schedule and any supporting documentation with your paper return. HOWEVER, **the Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

You must submit copies of certification forms or emails generated from the EZ Tax Credit online system with your tax return. Refer to the Enterprise Zone Tax Guide and or the Income Tax Topics: Enterprise Zone Contribution Credit guidance publication available at *Tax.Colorado.gov* for more information regarding enterprise zone income tax credits. Additional information about the Enterprise Zone Program is available at *OEDIT.Colorado.gov/enterprise-zone-program*

Follow the instructions and the example below to report unused enterprise zone credit(s) from a previous year. List **only** the carryforward **not** the full credit amount generated for that year. If more than 5 years of carryforward credits are being reported include a supplemental spreadsheet. Complete the year 20YY and the dollar amount of the carryforward for each year.

Follow the instructions to calculate the credit amount(s) that will be used to offset your tax liability. Only use current year credit generated once all carryforward credit has been exhausted.

Example of Carryforward Credit Reporting:

Pass-through entities: Form DR 1366 must be completed for the pass-through entity to calculate the credits available for pass-through. Complete this copy of the DR 1366 calculating the amount of credit generated and available for use by all partners (resident and non-resident members). The totals of credit generated by the partnership available for distribution should be used to populate column A of the DR 0106CR form (Credit Available for Colorado pass-through entities). The amount of the pass-through credit that is passed through to resident members who will file a Colorado return should be entered in column B of the DR 0106CR (Credit allocated to partners or shareholders not included in this composite) and the amount of the pass-through credit that is passed through to non-resident members filing as a composite should be entered in column C of the DR 0106CR (Credit allocated to partners or shareholders included in this composite). Use form DR 0078A to report the detailed distribution of enterprise zone credits that are being distributed to investors/owners by a pass-through entity. Furthermore, each recipient of pass-through credits shall complete form DR 1366 to claim their portion of the credit that is identified in form DR 0078A. If you are using a credit received from a pass-through entity, complete row b.) in the carryforward table and list the FEIN or account number of the pass-through entity for each credit you are claiming.

Composite filings: Complete form DR 1366 to reflect the aggregate credits for the composite members. Complete row b.) in the carryforward table and list the FEIN or account number of the pass-through entity for each credit that is being used to offset tax for members of the composite filing.

Important information regarding the refundable investment tax credit for renewable energy investments: The $750,000 cap is applicable at the partnership or pass-through entity level. The combination of credits claimed and used by investors/owners and any members cannot exceed $750,000 for a tax year.

Example: Reporting carryforward credit

In 2014 you generated $1,000 of investment tax credit but you were unable to use $500 and are carrying that forward. In 2015 you generated a credit of $1,000 and in 2017 you generated a credit of $3,500. You have a $4,000 tax liability for tax year 2017 to apply your carryforward credits against. Enter the amount you are carrying forward for each year in row a) for each credit. Enter the amount of credit you are using against your current tax liability in row c), beginning with the oldest credits first. Finally, enter the difference between the amount you have to carry forward and the amount you use in row d). This will be the amount you have remaining to carry forward next year.

The *Investment Tax Credit*						
Year Credit Generated	● 2014	● 2015	● 2017	● 20	● 20	Total
a). Amount of Carryforward Available	● $500	● $1,000	● $3,500	● $	● $	$5,000
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used Against Line 9	● $500	● $1,000	● $2,500	● $	● $	$4,000
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$0	$0	$1,000	$	$	$1,000
Pass Through Entity FEIN	●		Pass Through Entity Account Number		●	

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2021 Enterprise Zone Credit and Carryforward Schedule

If claiming an Enterprise Zone credit, you must submit this schedule with your paper return.

Last Name or Business Name	First Name	Middle Initial	Account Number

Check this box if you are submitting supplemental spreadsheets to report carryforward amounts or pass-through entity information: ☐

Pass-Through Entity Name	Ownership %	Entity Account Number

PART I: Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

Section A - Carryforward of refundable credit for renewable energy investment (for refundable elections made prior to January 1, 2021)

Please submit copies of the credit certificates that were issued to generate each original refundable renewable energy investment tax credit.

1.	Enter the total refundable amount of renewable energy investment credit generated in prior years remaining for use this year.	● 1	00
2.	Enter the amount of refundable renewable energy investment credit claimed this year. The amount on this line may not exceed $750,000.	● 2	00
3.	Subtract line 2 from line 1 and enter the remainder on this line. This is the amount of refundable renewable energy credit remaining for refund in future tax years.	● 3	00

Section B - Limitation for allowable Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

4.	Current year tax liability	● 4	00
5.	Statutory credit limitation	5	$5,000 00
6.	Subtract line 5 from line 4. If line 4 is less than line 5 enter 0	● 6	00
7.	50% of line 6	7	00
8.	Sum of lines 5 and 7	8	00
9.	Enter the smaller of lines 4 or 8. This is the current year limit for allowable credit.	● 9	00

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Section C - Credit Carried Forward and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

Use of these credits is limited by the amount of your current year tax liability. Only use carryforward and pass-through credit that does not exceed the limitation calculated on line 9 in section B above.

The *Investment Tax Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used Against Line 9	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

The *Commercial Vehicle Investment Tax Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used Against Line 9	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

The *Renewable Energy Investment Tax Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used Against Line 9	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

10. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 11. **Grand Total** $

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Name		Account Number	

Section D - Current Year Credit Generated and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit	● **Column A** **Credit Available**	● **Column B** **Credit Used**
11. Enter the amount from line 10 from Section C above, carryforward and pass-through credit used to offset current tax liability ●**11**		00
12. Current year Investment Tax Credit investment amount generated. Any investment amount entered on lines 15 or 18 should not be included in the amount entered on line 12. ●**12**	00	
13. Enter 3% of line 12 in Column A. Is the amount in line 11 less than the amount on line 9? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 11, line 13 Column B, line 16 Column B, and line 19 Column B cannot exceed the limit calculated on line 9. ●**13**	00	00
14. Subtract line 13 Column B from line 13 Column A and enter the result on line 14. This is the amount of carryforward available next year. ●**14**	00	
15. Current year Commercial Vehicle Investment Tax Credit investment amount generated ●**15**	00	
16. Enter 1.5% of line 15 in Column A. Is the amount in line 11 less than the amount on line 9? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 11, line 13 Column B, line 16 Column B, and line 19 Column B cannot exceed the limit calculated on line 9. ●**16**	00	00
17. Subtract line 16 Column B from line 16 Column A and enter the result on line 17. This is the amount of carryforward available next year. ●**17**	00	
18. Current year Renewable Energy Investment Tax Credit investment amount generated. Do not include investment amounts refunded under section A of this form. ●**18**	00	
19. Enter 3% of line 18 in Column A. Is the amount in line 11 less than the amount on line 9? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 11, line 13 Column B, line 16 Column B, and line 19 Column B cannot exceed the limit calculated on line 9. ●**19**	00	00
20. Subtract line 19 Column B from line 19 Column A and enter the result on line 20. This is the amount of carryforward available next year. ●**20**	00	
21. Credit Used: Enter the sum of line 11 Column B, line 13 Column B, line 16 Column B, and line 19 Column B. The total of this line 21 cannot exceed the current year limitation calculated on line 9. ●**21**		00

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PART II: Business Facility New Employee Credits

Section A - Credit Carried Forward and Used for Business Facility New Employee Credit, Enhanced Rural Enterprise Zone New Employee Credit, Agricultural Processing New Employee Credit, Enhanced Rural Enterprise Zone Agricultural Processing New Employee Credit, and Employee Health Insurance Credit

The *Business Facility New Employee Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

The *Enhanced Rural Enterprise Zone New Employee Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

The *Agricultural Processing New Employee Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		

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Name	Account Number

Section A - Credit Carried Forward and Used for Business Facility New Employee Credit, Enhanced Rural Enterprise Zone New Employee Credit, Agricultural Processing New Employee Credit, Enhanced Rural Enterprise Zone Agricultural Processing New Employee Credit, and Employee Health Insurance Credit (continued)

The *Enhanced Rural Enterprise Zone Agricultural Processing New Employee Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$

Pass Through Entity FEIN	●	Pass Through Entity Account Number	●

The *Employee Health Insurance Credit* (see Enterprise Zone Tax Guide for carryforward periods)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$

Pass Through Entity FEIN	●	Pass Through Entity Account Number	●

22. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 23. | **Grand Total** | $

Section B - Credit Carried Forward and Used for Business Facility New Employee Credit, Enhanced Rural Enterprise Zone New Employee Credit, Agricultural Processing New Employee Credit, Enhanced Rural Enterprise Zone Agricultural Processing New Employee Credit, and Employee Health Insurance Credit

	● Column A Credit Available	● Column B Credit Used
23. Enter the amount from line 22 from Section A above, carryforward and pass-through credit used to offset current tax liability ● 23		0 0
24. Monthly average of business facility employees for the current tax year ● 24		
25. Highest total number of business facility employees for any prior tax year ● 25		
26. Increase in business facility employees, line 24 minus line 25 ● 26		
27. Enter line 26 multiplied by $1,100 in Column A. Enter the amount of credit used in Column B ● 27	0 0	0 0
28. Subtract line 27 Column B from line 27 Column A and enter the result on line 28. This is the amount of carryforward available next year. ● 28	0 0	
29. Number of business facility employees from line 26 that are located in an enhanced rural enterprise zone ● 29		

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Name		Account Number	

Section B - Credit Carried Forward and Used for Business Facility New Employee Credit, Enhanced Rural Enterprise Zone New Employee Credit, Agricultural Processing New Employee Credit, Enhanced Rural Enterprise Zone Agricultural Processing New Employee Credit, and Employee Health Insurance Credit (continued)

	● Column A Credit Available	● Column B Credit Used
30. Enter line 29 multiplied by $2,000 in Column A. Enter the amount of credit used in Column B ● 30	00	00
31. Subtract line 30 Column B from line 30 Column A and enter the result on line 31. This is the amount of carryforward available next year. ● 31	00	
32. Enter the number of business facility employees from line 26 if the business facility adds value through manufacturing or processing agricultural commodities ● 32		
33. Enter line 32 multiplied by $500 in Column A. Enter the amount of credit used in Column B ● 33	00	00
34. Subtract line 33 Column B from line 33 Column A and enter the result on line 34. This is the amount of carryforward available next year. ● 34	00	
35. Enter the number of enhanced rural business facility employees from line 29 if the business facility adds value through manufacturing or processing agricultural commodities ● 35		
36. Enter line 35 multiplied by $500 in Column A. Enter the amount of credit used in Column B ● 36	00	00
37. Subtract line 36 Column B from line 36 Column A and enter the result on line 37. This is the amount of carryforward available next year. ● 37	00	
38. Enter the number of business facility employees that meet the requirements for the employee health insurance credit ● 38		
39. Enter line 38 multiplied by $1,000 in Column A. Enter the amount of credit used in Column B ● 39	00	00
40. Subtract line 39 Column B from line 39 Column A and enter the result on line 40. This is the amount of carryforward available next year. ● 40	00	
41. Credit Used: Enter the sum of line 23 Column B, line 27 Column B, line 30 Column B, line 33 Column B, line 36 Column B, and line 39 Column B. ● 41		00

PART III : Enterprise Zone Contribution Credit

Section A - Credit Carried Forward and Used for Enterprise Zone Contribution Credit

Enterprise Zone Contribution Credit (for more information, review the "Income Tax Topics: Enterprise Zone Contribution Credit" publication available at *Tax.Colorado.gov*)

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		
42. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section).			**Grand Total** $			

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Name		Account Number	

Section B - Current Year Credit Generated and Used for Enterprise Zone Contribution Credit	● Column A Credit Available	● Column B Credit Used
43. Enter the amount from line 42 from Section A above, carryforward and pass-through credit used to offset current tax liability ● **43**		00
44. Current year cash contributions ● **44**	00	
45. Value of current year in-kind contributions ● **45**	00	
46. Sum of lines 44 and 45 ● **46**	00	
47. Enter the smaller of $100,000 or 25% of line 46 ● **47**	00	
48. Credit limitation for in-kind contributions: 50% of line 47 ● **48**	00	
49. Allowable credit for in-kind contributions: the smaller of line 48 or 25% of line 45 ● **49**	00	
50. Credit limitation for cash contributions: line 47 minus line 49 ● **50**	00	
51. Allowable credit for cash contributions: the smaller of line 50 or 25% of line 44 ● **51**	00	
52. Enter the sum of lines 49 and 51 in Column A. Enter the amount of credit used in Column B ● **52**	00	00
53. Subtract line 52 Column B from line 52 Column A and enter the result on line 53. This is the amount of carryforward available next year. ● **53**	00	
54. Credit Used: Enter the sum of line 43 and line 52 Column B ● **54**		00

PART IV : Vacant Commercial Building Rehabilitation Credit

Section A - Credit Carried Forward and Used for Vacant Commercial Building Rehabilitation

The *Vacant Commercial Building Rehabilitation* carryforward is available for 5 years.

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●	Pass Through Entity Account Number	●		

55. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 56.	**Grand Total** $

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Name		Account Number	

Section B - Current Year Credit Generated and Used for Vacant Commercial Building Rehabilitation	• Column A Credit Available	• Column B Credit Used
56. Enter the amount from line 55 from Section A above, carryforward and pass-through credit used to offset current tax liability • 56		00
57. Current year qualified expenditures, if you are claiming credit for more than one commercial structure, submit multiple copies of this page. • 57	00	
58. Enter the smaller of $50,000 or 25% of line 57 in Column A. Enter the amount of credit used in Column B • 58	00	00
59. Subtract line 58 Column B from line 58 Column A and enter the result on line 59. This is the amount of carryforward available next year. • 59	00	
60. Credit Used: Enter the sum of line 56 and line 58 Column B •60		00

PART V: Research and Experimental Activities Credit

Section A - Credit Carried Forward and Used for Research and Experimental Activities

Research and Experimental Activities carryforward is available until the full credit amount is exhausted.

Year Credit Generated	• 20	• 20	• 20	• 20	• 20	Total
a). Amount of Carryforward Available	• $	• $	• $	• $	• $	$
b). Amount of Credit Received from a Pass-Through Entity	• $	• $	• $	• $	• $	$
c). Amount of Credit Used	• $	• $	• $	• $	• $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	•	Pass Through Entity Account Number		•		

61. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 62.	**Grand Total**	$

Section B - Current Year Credit Generated and Used for Research and Experimental Activities	• Column A Credit Available	• Column B Credit Used
62. Enter the amount from line 61 from Section A above, carryforward and pass-through credit used to offset current tax liability • 62		00
63. Current year qualified expenditures • 63	00	
64. First preceding year expenditures • 64	00	
65. Second preceding year expenditures • 65	00	
66. Enter the sum of lines 64 and 65 • 66	00	
67. Enter 50% of line 66 • 67	00	
68. Enter line 63 minus line 67 • 68	00	
69. Allowable amount: 3% of line 68 • 69	00	
70. Enter 25% of the amount on line 69 in Column A. Enter the amount of credit used in Column B • 70	00	00

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Name		Account Number	

Section B - Current Year Credit Generated and Used for Research and Experimental Activities (continued)	● Column A Credit Available	● Column B Credit Used
71. Subtract line 70 Column B from line 70 Column A and enter the result on line 71. This is the amount of carryforward available next year. ● **71**	0 0	
72. Enter 25% of the allowable amount from the applicable 2018 credit schedule in Column A. Enter the amount of credit used in Column B ● **72**	0 0	0 0
73. Subtract line 72 Column B from line 72 Column A and enter the result on line 73. This is the amount of carryforward available next year. ● **73**	0 0	
74. Enter 25% of the allowable amount from the applicable 2019 credit schedule in Column A. Enter the amount of credit used in Column B ● **74**	0 0	0 0
75. Subtract line 74 Column B from line 74 Column A and enter the result on line 75. This is the amount of carryforward available next year. ● **75**	0 0	
76. Enter 25% of the allowable amount from the applicable 2020 credit schedule in Column A. Enter the amount of credit used in Column B ● **76**	0 0	0 0
77. Subtract line 76 Column B from line 76 Column A and enter the result on line 77. This is the amount of carryforward available next year. ● **77**	0 0	
78. Credit Used: Enter the sum of line 62, line 70 Column B, line 72 Column B, line 74 Column B, and line 76 Column B. ● **78**		0 0

PART VI : Job Training Investment Tax Credit

Section A - Credit Carried Forward and Used for Job Training Investment

Job Training Investment

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● $	● $	● $	● $	● $	$
b). Amount of Credit Received from a Pass-Through Entity	● $	● $	● $	● $	● $	$
c). Amount of Credit Used	● $	● $	● $	● $	● $	$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	$	$	$	$	$	$
Pass Through Entity FEIN	●		Pass Through Entity Account Number		●	

79. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 80.	**Grand Total**	$

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Name		Account Number	

Section B - Current Year Credit Generated and Used for Job Training Investment Tax Credit	● Column A Credit Available	● Column B Credit Used
80. Enter the amount from line 79 from Section A above, carryforward and pass-through credit used to offset current tax liability ● 80		00
81. Current year investment in a qualified job training program ● 81	00	
82. Enter 12% of line 81 in Column A. Enter the amount of credit used in Column B ● 82	00	00
83. Credit Used: Enter the sum of line 80 and line 82 Column B ● 83		00

PART VII : Transfer to Income Tax forms

84. Non-refundable credits - Enter the sum of lines 21, 41, 54, 60, 78, and 83 here AND on the line of the applicable form as follows: ● 84 [00]

Form	Form Title	Line	Form	Form Title	Line
DR 0104	Individual Income Tax Return	13	DR 0106CR	Pass-through Entity Credit Form	17A
DR 0105	Fiduciary Tax	13	DR 0112	Corporate Income Tax Return	21

85. Refundable Credits - Enter the amount from line 2 here AND on the line of the applicable form as follows: ● 85 [00]

Form	Form Title	Line	Form	Form Title	Line
DR 0104CR	Individual Income Tax Return	7	DR 0106CR	Pass-through Entity Credit Form	30A
DR 0105	Fiduciary Tax	23	DR 0112	Corporate Income Tax Return	31

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