

Name(s) as shown on Virginia return	A	SPOUSE Use if you claimed on Form 760 or 760PY - Filing Status 4	B	YOURSELF For use by all other filers
PART IX – VEHICLE EMISSIONS TESTING EQUIPMENT (NEW), CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS				
37 Enter 10% of the federal Section 179A deduction for clean-fuel vehicle, certain refueling property, and the cost used to compute the credit under federal Section 30 for qualified electric vehicles	37			
38 Carryover credit from prior year(s) [attach computation]	38			
39 Add line 37 and line 38	39			
40 Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit allowable this year: Line 39 or balance of maximum credit available, whichever is less.	40			
41 Carryover credit for 1998: Line 39 less line 40 (applicable only if within the 5 year carryover period)	41			
42 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment	42			
43 Vehicle emissions testing equipment credit allowable this year: Enter the amount from line 42 or the balance of maximum credit available, whichever is less	43			
44 Carryover credit for 1998: Line 42 less line 43 (5 year carryover period)	44			
PART X – MAJOR BUSINESS FACILITY JOB TAX CREDIT				
45 Credit allowable this year from Form 304 (attach Form 304)	45			
46 Carryover credit for 1998. Compute on Form 304 if within the 10 year carryover period	46			
PART XI – QUALIFIED BUSINESS UNIT FOREIGN SOURCE INCOME TAX CREDIT				
47 Tax on 1995 income tax return (computed without the subtraction for qualified business unit foreign source income)	47			
48 Recomputed tax on 1995 income tax return after claiming the subtraction for qualified business unit foreign source income	48			
49 Subtract line 48 from line 47	49			
50 Credit allowable this year. Line 49 or balance of maximum credit available, whichever is less	50			
PART XII – HISTORIC REHABILITATION TAX CREDIT (NEW FOR 1997)				
51 Enter the amount of eligible expenses (attach certificate)	51			
52 Multiply the amount on line 51 by 10%	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 for 1998: Line 52 less line 53. (5 year carryover period)	54			
PART XIII – DAY-CARE FACILITY INVESTMENT TAX CREDIT (NEW FOR 1997)				
55 Enter 25% of eligible expenses, not to exceed \$25,000 (attach certificate)	55			
56 Credit allowable this year: Enter the amount from line 55 or the balance of maximum credit available, whichever is less	56			
57 Carryover credit for 1998: Line 55 less line 56. (3 year carryover period. See instructions for limitations)	57			
PART XIV – TOTAL SCHEDULE CR CREDIT				
58 TOTAL SCHEDULE CR CREDIT. Add lines 8, 9, 13, 20, 25, 30, 35, 40, 43, 45, 50, 53 and 56	58			
59 COMBINED SCHEDULE CR CREDIT. Add column A and column B, line 58. Enter here and on Form 760, line 18 (e), Form 760PY, line 18 (e), or Form 763, line 19 (d)	59			
PART XV – COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT - (This credit is computed and reported on the 1997 return. It will be used as a credit to offset tax in future years based on the schedule on Form 306.)				
60 Coalfield employment enhancement tax credit from 1997 Form 306	60			

For additional information on completing Schedule CR, see the separate instructions.

See Page 4 of those instructions for a list of required attachments.