



Name(s) as shown on Virginia return

<p><b>A</b> SPOUSE Use if you claimed on Form 760 or 760PY - Filing Status 4</p>	<p><b>B</b> YOURSELF For use by all other filers</p>
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<b>PART IX – VEHICLE EMISSIONS TESTING EQUIPMENT, CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS</b>					
37	Enter 10% of the federal Section 179A deduction for clean-fuel vehicle and certain refueling property or 10% of 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	<b>Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit allowable this year:</b>				
	Line 39 or balance of maximum credit available, whichever is less	40			
41	Carryover credit for 1999: 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	Carryover credit from prior year(s) [attach computation]	43			
44	Add line 42 and line 43	44			
45	<b>Vehicle emissions testing equipment credit allowable this year:</b>				
	Enter the amount from line 44 or the balance of maximum credit available, whichever is less	45			
46	Carryover credit for 1999: Line 44 less line 45 (5 year carryover period)	46			
<b>PART X – MAJOR BUSINESS FACILITY JOB TAX CREDIT</b>					
47	<b>Credit allowable this year from Form 304</b> (attach Form 304)	47			
48	Carryover credit for 1999. Compute on Form 304 if within the 10 year carryover period	48			
<b>PART XI – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT (NEW FOR 1998)</b>					
49	Qualifying taxable income on which the tax in the foreign country is based	49			
50	Virginia taxable income. Enter amount from line 15 of Form 760 or Form 760PY	50			
51	Qualifying tax paid to the foreign country. Enter name of country:	51			
52	Virginia income tax. Enter amount from line 16 of Form 760 or Form 760PY	52			
53	Income percentage. Divide line 49 by line 50. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%	53	%	%	
54	Multiply line 52 by line 53	54			
55	<b>CREDIT.</b> Enter the lesser of line 51 or line 54, not to exceed the balance of maximum credit available	55			
<b>PART XII – HISTORIC REHABILITATION TAX CREDIT</b>					
56	Enter the amount of eligible expenses (attach certificate)	56			
57	Multiply the amount on line 56 by 15%	57			
58	Carryover credit from prior year(s) [attach computation]	58			
59	Add line 57 and line 58	59			
60	<b>Credit allowable this year:</b>				
	Enter the amount from line 59 or the balance of maximum credit available, whichever is less	60			
61	Carryover credit for 1999: Line 59 less line 60. (5 year carryover period)	61			
<b>PART XIII – DAY-CARE FACILITY INVESTMENT TAX CREDIT</b>					
62	Enter 25% of eligible expenses, not to exceed \$25,000 (attach certificate)	62			
63	Carryover credit from prior year(s) [attach computation]	63			
64	Add line 62 and line 63	64			
65	<b>Credit allowable this year:</b>				
	Enter the amount from line 64 or the balance of maximum credit available, whichever is less	65			
66	Carryover credit for 1999: Line 64 less line 65. (3 year carryover period. See instructions for limitations)	66			
<b>PART XIV – LOW-INCOME HOUSING CREDIT (NEW FOR 1998)</b>					
67	Enter allowable credit (attach certification form)	67			
68	Enter amount from line 67 or the balance of maximum credit available, whichever is less	68			
<b>PART XV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT (NEW FOR 1998)</b>					
69	Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate)	69			
70	<b>Credit allowable this year:</b>				
	Enter amount from line 69 or the balance of maximum credit available, whichever is less	70			
71	Carryover credit for 1999: Line 69 less line 70. (5 year carryover period.)	71			
<b>PART XVI – TOTAL SCHEDULE CR CREDIT</b>					
72	TOTAL SCHEDULE CR CREDIT. Add lines 8, 9, 13, 20, 25, 30, 35, 40, 45, 47, 55, 60, 65, 68 and 70	72			
73	COMBINED SCHEDULE CR CREDIT. Add column A and column B, line 72. Enter here and on Form 760, line 18 (e), or on Form 760PY, line 18 (e), or on Form 763, line 19 (d)	73			
<b>PART XVII – COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT - (This credit is computed and reported on the 1998 return.)</b>					
It will be used as a credit to offset tax in future years based on the schedule on Form 306.)					
74	Coalfield employment enhancement tax credit from 1998 Form 306	74			