



Company Name	FEIN	NAIC/License #
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Section 1 – Nonrefundable Credits

PART 1 – MAXIMUM NONREFUNDABLE TAX CREDITS

A. Enter the tax from Form 800, Line 9. The maximum total nonrefundable credits claimed in Section 2, Part 1, Line 1A may not exceed this amount **1A.** _____ .00

PART 2 – ENTERPRISE ZONE ACT TAX CREDIT

Expired for taxable years beginning on or after January 1, 2020. Only Enterprise Zone Real Property Investment Tax Credit carryover amounts from prior years are allowed. Use the worksheet in the instructions to determine the carryover amount that can be used this year.

A. **Nonrefundable credit allowable this year** **2A.** _____ .00

PART 3 – NEIGHBORHOOD ASSISTANCE ACT TAX CREDIT

A. Authorized amount of Neighborhood Assistance Act Tax Credit A. _____ .00
 B. Carryover credit from prior year(s) B. _____ .00
 C. Add Lines A and B C. _____ .00
 D. **Credit allowable this year:**
 Line C or balance of maximum credit available, whichever is less **3D.** _____ .00
 E. Carryover credit: Line C less Line D if within 5-year carryover period. . . E. _____ .00

PART 4 – HISTORIC REHABILITATION TAX CREDIT

A. Enter the amount of eligible expenses A. _____ .00
 B. Enter 25% of the amount on Line A. B. _____ .00
 C. Carryover credit from prior year(s) [enclose computation] C. _____ .00
 D. Add Lines B and Line C. D. _____ .00
 E. **Credit allowable this year:**
 Line D or balance of maximum credit available, whichever is less. No credit holder can claim more than \$5 million. **4E.** _____ .00
 F. Carryover credit: Line D less Line E if within the 10-year carryover period. F. _____ .00

PART 5 – MAJOR BUSINESS FACILITY JOB TAX CREDIT

A. Enter the amount of credit authorized by the Department (include all expansions). A. _____ .00
 B. Carryover credit from prior year(s) (include all expansions) B. _____ .00
 C. Add Lines A and B C. _____ .00
 D. **Credit allowable this year:**
 Line C or the balance of maximum credit available, whichever is less **5D.** _____ .00
 E. Carryover credit: Line C less Line D if within the 10-year carryover period. E. _____ .00



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PART 6 – WORKER RETRAINING TAX CREDIT (Expired December 31, 2018)

A. Carryover credit from prior years(s) [enclose computation] A. _____ .00

B. **Credit allowable this year:**
Line A or balance of maximum credit available, whichever is less **6B.** _____ .00

C. Carryover credit: Line A less Line B if within the 3-year
carryover period. C. _____ .00

PART 7 – GUARANTY FUND ASSESSMENT TAX CREDIT

A. Enter the amount of allowable credit earned this year from Schedule
800B, Column D, Line 16 A. _____ .00

B. Guaranty Fund Assessments. Check “Yes” if:

1) You checked “Yes” in Column E of Schedule 800B, indicating that
you expensed one or more Guaranty Fund assessment(s) on your
Federal Income Statement.

–AND–

2) This is the first year that you expensed the certificate of such
Guaranty Fund assessment(s) on your income statement, or you
previously expensed such Guaranty Fund assessment(s) on your
income statement and your federal
income tax rate was adjusted, otherwise check the “No” box B. **Yes** –or– **No**

C. Amount of reduction in allowable credit due to the federal income tax
benefit reported on Schedule 800B, Column G, Line 16. C. _____ .00

D. **Credit allowable this year:**
Subtract Line C from Line A or the balance of maximum credit available, whichever is less **7D.** _____ .00

PART 8 – BARGE AND RAIL USAGE TAX CREDIT

A. Enter the total eligible credit amount A. _____ .00

B. Carryover credit from prior year(s) [enclose computation] B. _____ .00

C. Add Lines A and B. C. _____ .00

D. **Credit allowable this year:**
Line C or the balance of maximum credit available, whichever is less **8D.** _____ .00

E. Carryover credit: Line C less Line D if within the 5-year
carryover period E. _____ .00

PART 9 – EDUCATION IMPROVEMENT SCHOLARSHIPS TAX CREDIT

A. Enter the total eligible credit amount authorized by the
Department of Education. A. _____ .00

B. Carryover credit from prior year(s). B. _____ .00

C. Add Lines A and B. C. _____ .00

D. **Credit allowable this year:**
Line C or the balance of maximum credit available, whichever is less. **9D.** _____ .00

E. Carryover credit: Line C less Line D if within 5-year carryover period. . . E. _____ .00



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PART 10 – WORKER TRAINING TAX CREDIT

A. Enter the total eligible credit amount authorized by the Department. . . .A. _____ .00

B. Carryover credit from prior year(s)B. _____ .00

C. Add Lines A and B.C. _____ .00

D. **Credit allowable this year:**
Line C or the balance of the maximum credit available, whichever is less. **10D.** _____ .00

E. Carryover credit: Line C less Line D if within the 3-year
carryover period.E. _____ .00

PART 11 – VIRGINIA HOUSING OPPORTUNITY TAX CREDIT

A. Enter the total eligible credit amount authorized by the AuthorityA. _____ .00

B. Reserved for future use.B. ~~_____ .00~~

C. Add Lines A and BC. _____ .00

D. **Credit allowable this year:**
Line C or the balance of the maximum credit available, whichever is less. **11D.** _____ .00

E. Carryover credit: Line C less Line D if within the 5-year
carryover period.E. _____ .00

Section 2 – Total Nonrefundable Credits

PART 1 – TOTAL NONREFUNDABLE CREDITS

A. Add the amounts on Lines 2A, 3D, 4E, 5D, 6B, 7D, 8D, 9D, 10D, and 11D.
Enter the lesser of this sum or the amount in Section 1, Part 1, Line 1A here and on Form 800, Line 10 . . **1A.** _____ .00

Section 3 – Total Refundable Credits

PART 1 – REFUNDABLE RETALIATORY COSTS TAX CREDIT

A. Enter the net amount of Retaliatory Costs Tax Credit from Schedule 800RET CR, Line 9 here
and on Form 800, Line 13. **1A.** _____ .00