Virginia Schedule CR



CREDIT COMPUTATION SCHEDULE - See Page 8 and Schedule CR Instru	ctions
for required enclosures. Enclose this with your return.	

Name(s) as shown on Virginia return

SECTION 1 - NONREFUNDABLE CREDITS Whole Dollars Only PART 1 - MAXIMUM SCHEDULE CR NONREFUNDABLE CREDITS Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low-Income Individuals or Virginia Earned Income Credit, Credit for Tax Paid to Another State, and Credit for Political Contributions. The maximum nonrefundable credits allowable in * PART 2 - ENTERPRISE ZONE ACT CREDIT PART 3 - NEIGHBORHOOD ASSISTANCE ACT CREDIT Authorized amount of Neighborhood Assistance Act Credit...... A Carryover credit from prior year(s).B В Add Lines A and BC С Credit allowable this year: Line C or balance of maximum credit D Ε Carryover credit to next year: Line C less Line 3D (applicable only if within 5-year carryover period).....E _ PART 4 - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT Carryover credit from prior year(s) (enclose computation)......B В С D Maximum Recyclable Materials Processing Equipment Credit. Ε Line C or Line D, whichever is less. Credit allowable this year: Line E or balance of maximum credit Carryover credit to next year: Line C less Line 4F (applicable only if G * PART 5 - CONSERVATION TILLAGE EQUIPMENT CREDIT Α Enter 25% of qualifying property cost or \$4,000, whichever is less. A ___ В Carryover credit from prior year(s) (enclose computation)B С Credit allowable this year: Line C or balance of maximum credit D Ε Carryover credit to next year: Line C less Line 5D (applicable only if within 5-year carryover period)......E ___ * PART 6 - PRECISION FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT Enter 25% of current qualifying equipment cost or \$3,750, whichever is less. A ___ Carryover credit from prior year(s) (enclose computation)......B В С Add Lines A and B.C Credit allowable this year: Line C or balance of maximum credit available, whichever is less.

Carryover credit to next year: Line C less Line 6D (applicable only if within 5-year carryover period)......E

WEB 2016 Schedule CR Page 2

Name(s) as shown on Virginia return

Social S	ecurity I	lumbe	r
ģ.	ų.	П	



PART 7 - RESERVED FOR FUTURE USE

* PART 8 - CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT CREDITS

Clean-Fuel Vehicle and Qualified Electric Vehicle Credit

Α	RESERVED FOR FUTURE USEA	>><	
В	Carryover credit from prior year(s) (enclose computation)B		
С	Add Lines A and BC _		
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less.	8D	. 00
E	Carryover credit to next year: Line C less Line 8D (applicable only if within 5-year carryover period)E		
Vehic	ele Emissions Testing Equipment Credit		
F	Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipmentF		
G	Carryover credit from prior year(s) (enclose computation)		
Н	Add Lines F and GH _		
I	Credit allowable this year: Line H or balance of maximum credit available, whichever is less.	81	. 00
J	Carryover credit to next year: Line H less Line 8I (applicable only if within 5-year carryover period)J		
PART 9	- MAJOR BUSINESS FACILITY JOB TAX CREDIT		
Α	Current credit amount authorized by the Department of Taxation (include all expansions)		
В	Carryover credit from prior years (include all expansions) B _		
С	Add Lines A and BC _		
D	Credit allowable this year: Line C or the balance of the maximum credit available, whichever is less.	9D	. 00
E	Carryover credit to next year: Line C less Line 9D (applicable only if within 10-year carryover period) E _		
PART 10	O - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT Qualifying taxable income on which the tax in the foreign country is based (See instructions)		
В	Virginia taxable income (See instructions).		
С	Qualifying tax paid to the foreign country. Enter name of country:C		
D	Virginia income tax (See instructions)		
E	Income percentage. Divide Line A by Line B. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% E _		
F	Multiply Line D by Line EF _		
G	Credit allowable this year: Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available	10G	. 00
PART 11	- HISTORIC REHABILITATION TAX CREDIT		
Α	Enter the amount of eligible expenses		
В	Multiply the amount on Line A by 25%B _		
С	Carryover credit from prior year(s)C		
D	Add Lines B and CD _		
E	Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less.	11E	. 00
F	Carryover credit to next year: Line D less Line 11E. (applicable only within 10-year carryover period)F		

WEB 2016 Schedule CR Page 3

WEB	2016 Schedule CR Page 3		
Nam	ne(s) as shown on Virginia return	ecurity Number	
PART 12	2 - DAY-CARE FACILITY INVESTMENT TAX CREDIT EXPIRED - December 31, 2013	A	_
В	Carryover credit from prior year(s).	В	
С	Add Lines A and B.	C	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less	12D	. 00
E	Carryover credit to next year: Line C less Line 12D (applicable only within 3-year carryover period. See instructions for limitations)	E	
	3 - RESERVED FOR FUTURE USE		
PART 15	5 - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTME SPOUSE	ENTS TAX CREDIT	
Α	Credit amount authorized by the Department of Taxation		
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Credit(s) allowable this year: Your credit: Enter the amount from Line C, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer).		. 00
	Be sure to claim the proper credit on the total	l lines	
E F	Spouse's credit: Enter the amount from Line C, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer)	Spouse's credit 15E	. 00
PART 16	6 - WORKER RETRAINING TAX CREDIT		
A	Enter amount of Worker Retraining Tax Credit authorized by the Department of Taxation.	Α	
В	Carryover credit from prior year(s)		
С	Add Lines A and B.		
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less.		. 00
Е	Carryover credit to next year: Line C less Line 16D (applicable only within 3-year carryover period)		
PART 17	7 - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility		
В	Credit allowable this year: Enter the amount from Line A, up to \$5,000 (not to exceed balance of maximum credit available)	17B	. 00

WEB 2016 Schedule CR Page 4

Name(s) as shown on Virginia return

Social S	ecurity i	vuilibei	
ė.	ļ.		



PART 18 - CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE ** For policies purchased 1/1/2011 - 12/31/2013 only **

This credit was repealed for taxable years beginning on or after January 1, 2014. Long-Term care insurance tax credits earned and unclaimed prior to January 1, 2014, may be claimed below.

	Enter the date the policy was issued to you. Issue date must be on or after 1/01/2011 and prior to 1/01/2014			
	Enter the date the policy was issued to your spouse. Issue date must on or after 1/01/2011 and prior to 1/01/2014			
Α		A = A	\leq	
В	EXPIRED - December 31, 2013.	B	\leq	
С	EXTINED Becomber 01, 2010.	c	\leq	
D	Carryover credit from prior year(s).	D		
E	Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less		18E	. 00
F	Carryover credit to next year: Line D less Line 18E (5-year carryover period)	F		
PART 1	9 - BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT			
Α	Enter the amount of Biodiesel and Green Diesel Fuels Tax Credit auth			
	by the Virginia Department of Taxation or the amount transferred to you in the current year			
В	Carryover credit from prior year(s).	В		
С	Add Lines A and B.	C		
D	Enter the total credit transferred to others in the current year	D		
E	Subtract Line D from Line C.	E		
F	Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less		19F	. 00
G	Carryover credit to next year: Line E less Line 19F (applicable only within 3-year carryover period)	G		
PART 2	0 - LIVABLE HOME TAX CREDIT			
Α	Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development	A		
В	Carryover credit from prior year(s).	В		
С	Add Lines A and B	C		
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less		20D	. 00
E	Carryover credit to next year: Line C less Line 20D (applicable only within 7-year carryover period)	E		
PART 2	1 - RIPARIAN WATERWAY BUFFER TAX CREDIT			
Α	Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry	A		
В	Carryover credit from prior year(s).	B		
С	Add Lines A and B.	C		
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less		21D	. 00
E	Carryover credit to next year: Line C less Line 21D			

2016 Schedule CR Page 5

NEB	2016 Schedule CR Page 5	0	W. N	
Nar	me(s) as shown on Virginia return	Social S	ecurity Number	
PART 2	2 - LAND PRESERVATION TAX CREDIT	SPOUSE	YOU	1
Α	Credit amount authorized or the amount transferred to you and/or spouse in the current year			
В	Carryover credit from prior year(s)			
С	Add Lines A and B			
D	Total credit transferred to others in the current year			
Е	Subtract Line D from Line C			
F	Credit(s) allowable this year:			
	Your credit: Enter the amount from Line E, YO or the balance of maximum credit available, wh (see instructions for limitations)	hichever is less	Your credit 22F	. 00
	Be sure to claim the proper of	credit on the tota	I lines.	
G	Spouse's credit: Enter the amount from Line or the balance of maximum credit available, who (see instructions for limitations)	E, SPOUSE column		
Н	Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions)			. 00
PART 2	3 - COMMUNITY OF OPPORTUNITY TAX O	CREDIT		
Α	Enter the amount of credit authorized by the Department of Housing and Community Develo	opment	. A	
В	Carryover credit from prior year(s)			
С	Add Lines A and B.		.C	
D	Credit allowable this year: Enter amount from the balance of maximum credit available, which	hever is less	23D	. 00
E	Carryover credit to next year: Line C less Line (applicable only within 5-year carryover period)	23D)	.E	
PART 2	4 - GREEN JOBS CREATION TAX CREDIT			
Α	Enter the total eligible credit amount for each gwith an annual salary that is \$50,000 or more		. A	
В	Carryover credit from prior year(s)		.В	
С	Add Lines A and B.		.C	
D	Credit allowable this year: Enter the amount or the balance of maximum credit available, where the same of the sam	from Line C hichever is less	24D	. 00
E	Carryover credit to next year: Line C less Line (applicable only within 5-year carryover period)	24D)	.E	
PART 2	5 - RESERVED FOR FUTURE USE			
PART 2	6 - FARM WINERIES AND VINEYARDS TA	C CREDIT		
Α	Enter the total eligible credit amount authorized the Department of Taxation.		.A	
В	Carryover credit from prior year(s)			
С	Add Lines A and B			
D	Credit allowable this year: Enter the amount or the balance of maximum credit available, where the same control is the same control is the same control in the same control in the same control in the same control is the same control in the same co	from Line C		. 00
Е	Carryover credit to next year: Line C less Line (applicable only within 10-year carryover period	26D		
	, , , ,	,		

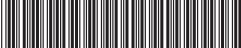
WEB 2016 Schedule CR Page 6

Name(s) as shown on Virginia return PART 27 - INTERNATIONAL TRADE FACILITY TAX CREDIT Enter the total eligible credit amount authorized by Carryover credit from prior year(s). B _ В C D Maximum International Trade Facility Tax Credit: Enter the F amount from Line C or Line D, whichever is less. E ___ Credit allowable this year: Enter the amount from Line E F Carryover credit to next year: Line C less Line 27F G PART 28 - PORT VOLUME INCREASE TAX CREDIT Enter the total eligible credit amount authorized by Α the Virginia Port Authority. A _ Carryover credit from prior year(s).B ___ В С Credit allowable this year: Enter the amount from Line C D Carryover credit to next year: Line C less Line 28D Е (applicable only within 5-year carryover period)...... PART 29 - BARGE AND RAIL USAGE TAX CREDIT Enter the total eligible credit amount authorized by Α Carryover credit from prior year(s). В С Add Lines A and B.C ___ Credit allowable this year: Enter the amount from Line C D or the balance of maximum credit available, whichever is less. F Carryover credit to next year: Line C less Line 29D (applicable only within 5-year carryover period)......E PART 30 - RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT Enter the total eligible credit amount authorized by the Department of Taxation. A _ В Reserved for future use C. Reserved for future use D Credit allowable this year: Enter the amount from Line A PART 31 - TELEWORK EXPENSES TAX CREDIT Enter the amount of Telework Expenses Tax Credit authorized by the Virginia Department of Taxation. A ____ Credit allowable this year: Enter amount from Line A or the В PART 32 - EDUCATION IMPROVEMENT SCHOLARSHIPS TAX CREDIT Enter the total eligible credit amount authorized by Carryover credit from prior year(s). B ___ В C D Credit allowable this year: Enter the amount from Line C

(applicable only within 5-year carryover period)......

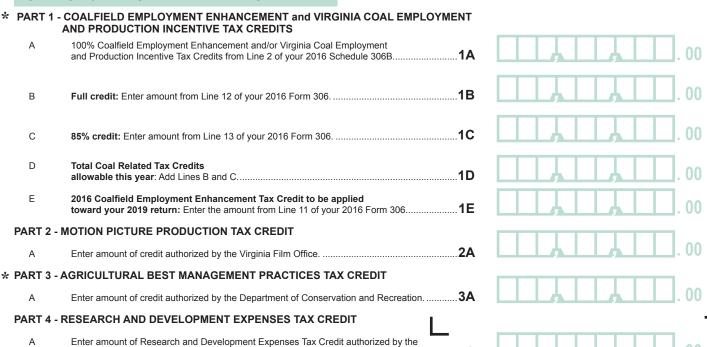
Carryover credit to next year: Line C less Line D

Ε



WEB	2016 Schedule CR Page 7	Social Security Number	
			Г -
PART 3	3 - MAJOR RESEARCH AND DEVELOPMENT	EXPENSES TAX CREDIT	
Α	Enter the total eligible credit amount authorized by the Department of Taxation.	A	_
В	Carryover credit from prior year(s).	В	_
С	Add Lines A and B.	C	_
D	Credit allowable this year: Enter the amount from or the balance of maximum credit available, which		3D . 00
Е	Carryover credit to next year: Line C less Line D (applicable only within 10-year carryover period)	E	_
PART 3	4 - FOOD CROP DONATION TAX CREDIT		
Α	Enter the total eligible credit amount authorized by the Department of Taxation.	, A	_
В	Carryover credit from prior year(s)	В	
С	Add Lines A and B.	C	_
D	Credit allowable this year: Enter the amount from or the balance of maximum credit available, which	n Line C lever is less34	4D . 00
Е	Carryover credit to next year: Line C less Line D (applicable only within 5-year carryover period)	E	_
SEC	TION 2 - TOTAL NONREFUNDABLE	CDEDITO	
SEC	TION 2 - TOTAL NONREFUNDABLE	CREDITS	
PART 1	 TOTAL NONREFUNDABLE CREDITS Add Lines 2A, 3D, 4F, 5D, 6D, 8D, 8I, 9D, 10G, 11 	E 12D 15D 15E 16D 17D	
A.	18E, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 26D, 27 (if you claimed more than the maximum allowed n see instructions).	F, 28D, 29D, 30D, 31B, 32D, 33D, and 34D onrefundable credits.	1A
SEC	TION 2 DECIMINADI E ODENITO	_	

SECTION 3 - REFUNDABLE CREDITS



WEB	2016 Schedule CR Page 8		
Nan	me(s) as shown on Virginia return Social Security Number		
		•	コ
SEC	TION 4 - TOTAL REFUNDABLE CREDITS		
Α	Add Section 3, Part 1 - Line 1D, Part 2 - Line 2A, Part 3 - Line 3A and Part 4 - Line 4A	1 A	. 00
SEC	TION 5 - TOTAL CURRENT YEAR CREDITS		
PART 1	- TOTAL CURRENT YEAR CREDITS		
А	Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 27 of Form 760, Line 27 of Form 760PY or Line 27 of Form 763.	1A	. 00
	1		1

WHAT TO ENCLOSE

The following enclosures should be included with your return when claiming original or carryover credits. Computation schedules are required for claims to be carried forward. Missing enclosures may cause a credit to be disallowed.

Enterprise Zone Act Credit: Form 301.

2016 Schedule CR Page 8

WEB

- **Conservation Tillage Equipment Credit:** Statement showing purchase date, description and credit computation.
- Precision Fertilizer and Pesticide Application Equipment Credit: Statement showing purchase date, description and credit computation.
- Vehicle Emissions Testing Equipment Credit: Copy of the letter from the Department of Environmental Quality (DEQ) to the equipment vendor certifying that the equipment configuration meets the regulation and equipment specification requirements for use in the enhanced vehicle emissions inspection program. A copy of the letter may be obtained from the equipment vendor or the DEQ Northern Virginia Regional Office in Woodbridge, Virginia by calling (703) 583-3800.
- Foreign Source Retirement Income Tax Credit: Copy of the tax return filed in the other country or other proof of income tax paid to the foreign country and a schedule showing computation of foreign currency converted to United States dollars.
- Waste Motor Oil Burning Equipment Credit: Approved Form 50-12 from the Department of Environmental Quality, receipts, invoices or other documentation confirming purchase price paid.
- Biodiesel and Green Diesel Fuels Tax Credit: The letter of certification from the Virginia Department of Taxation authorizing the credit.
- Coalfield Employment Enhancement Tax Credit and Virginia Coal Employment and Production Incentive: Form 306 with completed schedules, if appropriate. See the "What to Enclose" section in the Form 306 instructions for additional enclosure requirements and information.
- Agricultural Best Management Practices Credit: Copy of the tax credit approval letter from the local Soil and Water Conservation District.