

2010 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Schedule CR Instructions for required attachments. Attach this to your return.



Social Security Number

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Name(s) as shown on Virginia return

SECTION 1 - NONREFUNDABLE CREDITS

PART 1 - MAXIMUM NONREFUNDABLE CREDITS

A Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or the Virginia Earned Income Credit, and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable in Section 2, Line 1A of Schedule CR may not exceed this amount.1A

										.00
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* PART 2 - ENTERPRISE ZONE ACT CREDIT

A Credit allowable this year from Form 301 (attach Form 301)2A

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PART 3 - NEIGHBORHOOD ASSISTANCE ACT CREDIT

A Authorized amount of Neighborhood Assistance Act Credit A _____
 B Carryover credit from prior year(s) B _____
 C Add Lines A and B C _____
 D Credit allowable this year: Line C or balance of maximum credit available, whichever is less3D
 E Carryover credit to next year: Line C less Line 3D (applicable only if within 5 year carryover period) E _____

										.00
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* PART 4 - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

A Enter 10% of qualifying recyclable equipment cost A _____
 B Carryover credit from prior year(s) [attach computation] B _____
 C Add Lines A and B C _____
 D Enter 40% of tax per return D _____
 E Maximum Recyclable Materials Processing Equipment Credit Line C or Line D, whichever is less E _____
 F Credit allowable this year: Line E or balance of maximum credit available, whichever is less4F
 G Carryover credit to next year: Line C less Line 4F (applicable only if within 10 year carryover period) G _____

										.00
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* PART 5 - CONSERVATION TILLAGE EQUIPMENT CREDIT

A Enter 25% of qualifying property cost or \$4,000, whichever is less A _____
 B Carryover credit from prior year(s) [attach computation] B _____
 C Add Lines A and B C _____
 D Credit allowable this year: Line C or balance of maximum credit available, whichever is less5D
 E Carryover credit to next year: Line C less Line 5D (applicable only if within 5 year carryover period) E _____

										.00
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* PART 6 - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

A Enter 25% of current qualifying equipment cost or \$3,750, whichever is less A _____
 B Carryover credit from prior year(s) [attach computation] B _____
 C Add Lines A and B C _____
 D Credit allowable this year: Line C or balance of maximum credit available, whichever is less6D
 E Carryover credit to next year: Line C less Line 6D (applicable only if within 5 year carryover period) E _____

										.00
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PART 7 - RENT REDUCTION PROGRAM CREDIT

- A Authorized credit amount in the current year
B Carryover credit from prior year(s)
C Add Lines A and B
D Credit allowable this year: Line C or balance of maximum credit available, whichever is less
E Carryover credit to next year: Line C less Line 7D (applicable only if within 5 year carryover period)

7D .00

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

Clean-Fuel Vehicle and Qualified Electric Vehicle Credit

- A Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles
B Carryover credit from prior year(s) [attach computation]
C Add Lines A and B
D Credit allowable this year: Line C or balance of maximum credit available, whichever is less
E Carryover credit to next year: Line C less Line 8D (applicable only if within 5 year carryover period)

8D .00

Vehicle emissions testing equipment credit

- F Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment
G Carryover credit from prior year(s) [attach computation]
H Add Lines F and G
I Enter the amount from Line H or the balance of maximum credit available, whichever is less
J Carryover credit to next year; Line H less Line 8I (only if within 5 year carryover period)

8I .00

PART 9 - MAJOR BUSINESS FACILITY JOB TAX CREDIT

- A Current credit amount authorized by the Department of Taxation (include all expansions)
B Carryover credit from prior years (include all expansions)
C Add lines A and B
D Credit allowable this year: Line C or the balance of the maximum credit available, whichever is less
E Carryover credit to next year; Line C less Line 9D

9D .00

* PART 10 - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

- A Qualifying taxable income on which the tax in the foreign country is based
B Virginia taxable income (See Instructions)
C Qualifying tax paid to the foreign country. Enter name of country:
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%
F Multiply Line D by Line E
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

- A Enter the amount of eligible expenses
B Multiply the amount on Line A by 25%
C Carryover credit from prior year(s)
D Add Lines B and C
E Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less
F Carryover credit to next year: Line D less Line 11E. (10 year carryover period)

11E .00



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PART 12 - DAY-CARE FACILITY INVESTMENT TAX CREDIT

- A Authorized credit amount in the current year A _____
- B Carryover credit from prior year(s) B _____
- C 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**
- E Carryover credit to next year: Line C less Line 12D. (3 year carryover period. See instructions for limitations) E _____

_____ .00

PART 13 - LOW-INCOME HOUSING CREDIT

- A Authorized credit amount in the current year..... A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Enter amount from Line C or the balance of maximum credit available, whichever is less **13D**
- E Carryover credit to next year: Line C less Line 13D (5 year carryover period) E _____

_____ .00

*** PART 14 - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

- A Authorized credit amount in the current year..... A _____
- B Carryover credit from prior year(s) [attach computation] B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Enter amount from Line C or the balance of maximum credit available, whichever is less **14D**
- E Carryover credit to next year: Line C less Line 14D (5 year carryover period) E _____

_____ .00

PART 15 - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

- | | SPOUSE | YOU |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| A | Credit amount authorized by the Department of Taxation | _____ |
| B | Carryover credit from prior year(s) | _____ |
| C | Add Lines A and B | _____ |
| D | Credit 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) | |
| | | Your credit 15D |

_____ .00

Be sure to claim the proper credit on the total lines

- E **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**
- F Carryover credit to next year: Line C less Line 15D and/or Line 15E (15 year carryover period) _____

_____ .00

PART 16 - WORKER RETRAINING TAX CREDIT

- A Enter amount of Worker Retraining Tax Credit authorized by the Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C 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 **16D**
- E Carryover credit to next year: Line C less Line 16D (3 year carryover period) E _____

_____ .00

*** PART 17 - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

- A Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility A _____
- B **Credit allowable this year:** Enter the amount from Line A, up to \$5,000 not to exceed balance of maximum credit available **17B**

_____ .00



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Months Covered

Months Covered You

Months Covered Spouse

PART 18 - CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE

Enter the date policy was issued to you. Issue date must be on or after 1/01/2006.

You

Enter the date policy was issued to your spouse. Issue date must be on or after 1/01/2006.

Spouse

- A If the policy for which you are claiming the credit was purchased prior to 1/01/10, enter the amount of the premiums paid for the first 12 months of coverage. If the policy was purchased on or after 1/01/10, skip to line E
B Multiply Line A by 15% (.15)
C Enter total amount of credits claimed for this policy in prior years
D Subtract Line C from Line B. This is the maximum amount of credit that you may claim for 2010. If Line C is equal to Line B, you may no longer claim this credit for this policy.
E Enter amount of premiums paid in 2010
F Multiply Line E by 15% (.15)
G Enter the amount from Line D (if completed) or line F, whichever is less
H Enter carryover from prior year(s) [attach computation]
I Add Lines G and H
J Credit allowable this year: Enter the amount from Line I or the balance of maximum credit available, whichever is less
K Carryover credit to next year: Line I minus Line 18J (5 year carryover period)

18J .00

* PART 19 - BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT

- A Enter the amount of Biodiesel and Green Diesel Fuels Tax authorized by the Virginia Department of Taxation or the amount transferred to you in the current year
B Carryover credit from prior year(s)
C Add Lines A and B
D Enter the total credit transferred to others in the current year
E Subtract Line D from Line C
F Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less
G Carryover credit to next year: Line E less Line 19F (3 year carryover period)

19F .00

PART 20 - LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

- A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development
B Carryover credit from prior year(s)
C 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
E Carryover credit to next year: Line C less Line 20D (5 year carryover period)

20D .00

PART 21 - RIPARIAN WATERWAY BUFFER TAX CREDIT

- A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry
B Carryover credit from prior year(s)
C 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
E Carryover credit to next year: Line C less Line 21D (5 year carryover period)

21D .00



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PART 22 - LAND PRESERVATION TAX CREDIT

SPOUSE YOU

A	Credit amount authorized or the amount transferred in the current year	_____	_____
B	Carryover credit from prior year(s)	_____	_____
C	Add Lines A and B	_____	_____
D	Total credit transferred to others in the current year	_____	_____
E	Subtract Line D from Line C	_____	_____

F Credit allowable this year:

Your credit: Enter the amount from Line E, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer). Your credit **22F**

_____ .00

Be sure to claim the proper credit on the total lines

G Spouse's credit: Enter the amount from Line E, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer). Spouse's credit **22G**

_____ .00

H Carryover credit to next year: Line E less Line 22F and/or Line 22G

PART 23 - COMMUNITY OF OPPORTUNITY TAX CREDIT

A	Enter the amount of credit authorized by the Department of Housing and Community Development	A	_____
B	Carryover credit from prior year(s)	B	_____
C	Add Lines A and B	C	_____
D	Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less		23D
E	Carryover credit to next year: Line C less Line 23D (5 year carryover period)	E	_____

_____ .00

PART 24 - GREEN JOBS CREATION TAX CREDIT

A	Enter the total eligible credit amount for each green job with an annual salary that is \$50,000 or more	A	_____
B	Carryover credit from prior year(s)	B	_____
C	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		24D
E	Carryover credit to next year: Line C less Line 24D (4 year carryover period)	E	_____

_____ .00

PART 25 - POLITICAL CONTRIBUTIONS CREDIT

A	Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly	A	_____
B	Credit allowable this year: Enter the amount from Line A or the balance of maximum credit available, whichever is less		25B

_____ .00

SECTION 2 - TOTAL NONREFUNDABLE CREDITS

PART 1 - TOTAL NONREFUNDABLE CREDITS

A. Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 14D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, and 25B. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. **1A**

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SECTION 3 - REFUNDABLE CREDITS

*** COALFIELD EMPLOYMENT ENHANCEMENT and VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

1	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2010 Schedule 306B	1	<input type="text"/>	.00
2	Full credit: Enter amount from your 2010 Form 306, Line 12	2	<input type="text"/>	.00
3	85% Credit: Enter amount from your 2010 Form 306, Line 13	3	<input type="text"/>	.00
4	Total Coal Related Tax Credits allowable this year: Add Lines 2 and 3	4	<input type="text"/>	.00
5	2010 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2013 return: Enter the amount from your 2010 Form 306, Line 11	5	<input type="text"/>	.00

SECTION 4 - TOTAL CURRENT YEAR CREDITS

PART 1 - TOTAL CURRENT YEAR CREDITS

A	Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 3, Line 4 here and on Line 23 of form 760, Line 25 of Form 760PY or Line 25 of Form 763	1A	<input type="text"/>	.00
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* Requires documentation - see "What to Attach" section of Schedule CR Instructions.