

2009 Schedule CR

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



Social Security Number

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whole dollars only

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PART I - MAXIMUM NONREFUNDABLE CREDITS

1 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 on Line 107 of Schedule CR may not exceed this amount. 1

* PART II - ENTERPRISE ZONE ACT CREDIT

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

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

3 Authorized amount of Neighborhood Assistance Act Credit 3 _____

4 Carryover credit from prior year(s) 4 _____

5 Add Lines 3 and 4 5 _____

6 Credit allowable this year: Line 5 or balance of maximum credit available, whichever is less 6

7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period) 7 _____

* PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

8 Enter 10% of qualifying recyclable equipment cost 8 _____

9 Carryover credit from prior year(s) [attach computation] 9 _____

10 Add Lines 8 and 9 10 _____

11 Enter 40% of tax per return 11 _____

12 Maximum Recyclable Materials Processing Equipment Credit Line 10 or Line 11, whichever is less 12 _____

13 Credit allowable this year: Line 12 or balance of maximum credit available, whichever is less 13

14 Carryover credit to next year: Line 10 less Line 13 (applicable only if within 10 year carryover period) 14 _____

* PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

15 Enter 25% of qualifying property cost or \$4,000, whichever is less 15 _____

16 Carryover credit from prior year(s) [attach computation] 16 _____

17 Add Lines 15 and 16 17 _____

18 Credit allowable this year: Line 17 or balance of maximum credit available, whichever is less 18

19 Carryover credit to next year: Line 17 less Line 18 (applicable only if within 5 year carryover period) 19 _____

* PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20 _____

21 Carryover credit from prior year(s) [attach computation] 21 _____

22 Add Lines 20 and 21 22 _____

23 Credit allowable this year: Line 22 or balance of maximum credit available, whichever is less 23

24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) 24 _____

PART VII - RENT REDUCTION PROGRAM CREDIT

25 Authorized credit amount in the current year 25 _____

26 Carryover credit from prior year(s) 26 _____

27 Add Lines 25 and 26 27 _____

28 Credit allowable this year: Line 27 or balance of maximum credit available, whichever is less 28

29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) 29 _____



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

Clean-Fuel Vehicle and Qualified Electric Vehicle Credit

30 **EXPIRED** 30 ~~_____~~

31 Carryover credit from prior year(s) [attach computation] 31 _____

32 Add Lines 30 and 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less **33**

34 Carryover credit to next year: Line 32 less Line 33 (applicable only if within 5 year carryover period) 34 _____

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Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add Lines 35 and 36 37 _____

38 Enter the amount from Line 37 or the balance of maximum credit available, whichever is less **38**

39 Carryover credit to next year; Line 37 less Line 38 (only if within 5 year carryover period) 39 _____

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PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40a **Credit amount authorized by the Department of Taxation** 40a _____

40 **Credit allowable this year:** Line 40a or the balance of the maximum credit available, whichever is less **40**

41 Carryover credit to next year. (Line 40a less Line 40) 41 _____

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*** PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

42 Qualifying taxable income on which the tax in the foreign country is based 42 _____

43 Virginia taxable income (See Instructions). 43 _____

44 Qualifying tax paid to the foreign country. Enter name of country: 44 _____

45 Virginia income tax (See Instructions). 45 _____

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply Line 45 by Line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of Line 44 or Line 47, not to exceed the balance of maximum credit available **48**

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PART XI - HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses 49 _____

50 Multiply the amount on Line 49 by 25% 50 _____

51 Carryover credit from prior year(s) 51 _____

52 Add Lines 50 and 51 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 to next year: Line 52 less Line 53. (10 year carryover period) 54 _____

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PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT

55 Authorized credit amount in the current year 55 _____
 56 Carryover credit from prior year(s) 56 _____
 57 Add Lines 55 and 56 57 _____
 58 **Credit allowable this year:** Enter the amount from Line 57 or the
 balance of maximum credit available, whichever is less **58** _____
 59 Carryover credit to next year: Line 57 less Line 58.
 (3 year carryover period. See instructions for limitations) 59 _____

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PART XIII - LOW-INCOME HOUSING CREDIT

60 Authorized credit amount in the current year..... 60 _____
 60a Carryover credit from prior year(s) 60a _____
 60b Add Lines 60 and 60a 60b _____
 61 **Credit allowable this year:** Enter amount from Line 60b or
 the balance of maximum credit available, whichever is less **61** _____
 62 Carryover credit to next year: Line 60b less Line 61
 (5 year carryover period) 62 _____

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

63 Authorized credit amount in the current year..... 63 _____
 64 Carryover credit from prior year(s) [attach computation] 64 _____
 65 Add Lines 63 and 64 65 _____
 66 **Credit allowable this year:** Enter amount from Line 65 or the
 balance of maximum credit available, whichever is less **66** _____
 67 Carryover credit to next year: Line 65 less Line 66
 (5 year carryover period) 67 _____

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PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

	You	Spouse
68	Credit amount authorized by the Department of Taxation 68A _____	B _____
69	Carryover credit from prior year(s) 69A _____	B _____
70	Add Lines 68 and 69 70A _____	B _____
71	Credit allowable this year: Enter the amount from Line 70A and/or 70B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) Your credit 71A _____	

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Be sure to claim the proper credit on the total lines

72	Carryover credit to next year: Line 70 less Line 71 (15 year carryover period) 72A _____	Spouse's credit 71B B _____
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PART XVI - WORKER RETRAINING TAX CREDIT

73 Enter amount of Worker Retraining Tax Credit authorized by the
Virginia Department of Taxation 73 _____
 74 Carryover credit from prior year(s) 74 _____
 75 Add Lines 73 and 74 75 _____
 76 **Credit allowable this year:** Enter the amount from Line 75 or the
balance of maximum credit available, whichever is less **76** _____
 77 Carryover credit to next year: Line 75 less Line 76
 (3 year carryover period) 77 _____

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

78 Enter 50% of the purchase price paid during the taxable year for equip-
ment used exclusively for burning waste motor oil at your facility 78 _____
 79 **Credit allowable this year:** Enter the amount from Line 78, up to
\$5,000 not to exceed balance of maximum credit available **79** _____

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Months Covered

*** PART XVIII - 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

80 If the policy for which you are claiming the credit was purchased prior to 1/01/09, enter the amount of the premiums paid for the first 12 months of coverage. If the policy was purchased on or after 1/1/08, skip to line 81 80

80a Multiply Line 80 by 15% (.15) 80a

80b Enter total amount of credits claimed for this policy in prior years 80b

80c Subtract Line 80b from Line 80a. This is the maximum amount of credit that you may claim for 2009. If Line 80b is equal to Line 80a, you may no longer claim this credit for this policy. 80c

81 Enter amount of premiums paid in 2009..... 81

81a Multiply Line 81 by 15% (.15) 81a

81b Enter the amount from Line 80c (if completed) or line 81a, whichever is less 81b

81c Enter carryover from prior year(s) [attach computation] 81c

82 Add Lines 81b and 81c 82

83 **Credit allowable this year:** Enter the amount from Line 82 or the balance of maximum credit available, whichever is less. **83**

84 Carryover credit to next year: Line 82 minus Line 83 (5 year carryover period) 84

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*** PART XIX - BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

85 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 85

86 Carryover credit from prior year(s) 86

87a Add Lines 85 and 86..... 87a

87b Enter the total credit transferred to others in the current year 87b

87c Subtract Line 87b from Line 87a 87c

88 **Credit allowable this year:** Enter the amount from Line 87c or the balance of maximum credit available, whichever is less **88**

89 Carryover credit to next year: Line 87c less Line 88 (3 year carryover period) 89

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

90 Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development 90

91 Carryover credit from prior year(s) 91

92 Add Lines 90 and 91 92

93 **Credit allowable this year:** Enter the amount from Line 92 or the balance of maximum credit available, whichever is less **93**

94 Carryover credit to next year: Line 92 less Line 93 (5 year carryover period) 94

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PART XXI - RIPARIAN WATERWAY BUFFER TAX CREDIT

95 Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry 95

96 Carryover credit from prior year(s) 96

97 Add Lines 95 and 96 97

98 **Credit allowable this year:** Enter the amount from Line 97 or the balance of maximum credit available, whichever is less **98**

99 Carryover credit to next year: Line 97 less Line 98 (5 year carryover period) 99

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PART XXII - LAND PRESERVATION TAX CREDIT

	You	Spouse
100 Credit amount authorized in the current year 100A _____	B _____	
101 Carryover credit from prior year(s) 101A _____	B _____	
101a Add Lines 100 and 101 101aA _____	B _____	
101b Total credit transferred to others in the current year 101bA _____	B _____	
102 Subtract Line 101b from Line 101a 102A _____	B _____	
103 Credit allowable this year: Enter the amount from Line 102A and/or 102B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer). Your credit 103A		

Be sure to claim the proper credit on the total lines

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104 Carryover credit to next year: Line 102 less Line 103 104A _____	B _____	Spouse's credit 103B
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PART XXIII - POLITICAL CONTRIBUTIONS CREDIT

105a Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly 105a _____		
105b Credit allowable this year: Enter the amount from Line 105a or the balance of maximum credit available, whichever is less 105b		

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PART XXIV - RESERVED FOR FUTURE USE

106 Reserved for future use 106		
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PART XXV - TOTAL NONREFUNDABLE CREDITS

107 Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 88, 93, 98, 103A, 103B and 105b. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. 107		
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*** PART XXVI - COALFIELD EMPLOYMENT ENHANCEMENT and VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

108 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B 108		
109 Full credit: Enter amount from your 2009 Form 306, Line 12a 109		
109a Full 2006 credit: Enter amount from your 2009 Form 306, Line 12b 109a		
110 85% Credit: Enter amount from your 2009 Form 306, Line 13a 110		
110a 90% Credit: Enter amount from your 2009 Form 306, Line 13b 110a		
111 Total Coal Related Tax Credits allowable this year: Add Lines 109, 109a, 110 and 110a 111		
112 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return: Enter the amount from your 2009 Form 306, Line 11 112		

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PART XXVII - TOTAL REFUNDABLE CREDITS

113	Reserved for future use	113	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
114	Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111	114	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
115	Enter the total of Lines 113 and 114	115	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00

PART XXVIII - TOTAL CURRENT YEAR CREDITS

116	Total credits allowable this year. Enter the total of Lines 107 and 115 here and on Line 23 of form 760, Line 18g of Form 760PY or Line 19g of Form 763	116	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.00
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* Requires documentation - see "What to Attach" section of Schedule CR Instructions.