

Name(s) as shown on Virginia return

Social Security Number

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(s) 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 \$100,000 per taxpayer)..... Your credit **22F**

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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 \$100,000 per taxpayer)..... Spouse's credit **22G**

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H Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions).

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

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

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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**

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PART 26 - FARM WINERIES AND VINEYARDS TAX CREDIT

- A Enter the total eligible credit amount 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. **26D**
- E Carryover credit to next year: Line C less Line 26D (applicable only within 10-year carryover period). E

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PART 27 - INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation. A _____
- B Carryover credit from prior year(s). B _____
- C Add Lines A and B. C _____
- D Enter 50% of tax per return. D _____
- E Maximum International Trade Facility Tax Credit: Enter the amount from Line C or Line D, whichever is less. E _____
- F **Credit allowable this year:** Enter the amount from Line E or the balance of maximum credit available, whichever is less. **27F** _____
- G Carryover credit to next year: Line C less Line 27F (applicable only within 10-year carryover period). G _____

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PART 28 - PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the Virginia Port Authority. 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. **28D** _____
- E Carryover credit to next year: Line C less Line 28D (applicable only within 5-year carryover period). E _____

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PART 29 - BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount 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. **29D** _____
- E Carryover credit to next year: Line C less Line 29D (applicable only within 5-year carryover period). E _____

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PART 30 - RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation. A _____
- B Reserved for future use
- C Reserved for future use
- D **Credit allowable this year:** Enter the amount from Line A or the balance of maximum credit available, whichever is less. **30D** _____

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PART 31 - TELEWORK EXPENSES TAX CREDIT

- A Enter the amount of Telework Expenses Tax Credit authorized by the Virginia Department of Taxation. A _____
- B **Credit allowable this year:** Enter amount from Line A or the balance of maximum credit available, whichever is less. **31B** _____

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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, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D, 30D, and 31B. (if you claimed more than the maximum allowed nonrefundable credits, see instructions). **1A** _____

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*** WHAT TO ATTACH**

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

- **Enterprise Zone Act Credit:** Form 301.
- **Recyclable Materials Processing Equipment Credit:** Approved Form 50-11S from the Department of Environmental Quality as well as any receipts, invoices or other documentation confirming purchase price paid.
- **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 Attach" section in the Form 306 instructions for additional attachment requirements and information.
- **Agricultural Best Management Practices Credit:** Copy of the tax credit approval letter from the local Soil and Water Conservation District.