

Name	Identifying Number
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Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits	Column A Credit Available for 2024	Column B Credit Used for 2024
1 Postsecondary education credit carryforward (Schedule CF) . . . . .	.00	.00
2 Water consumption credit carryforward (Schedule CF) . . . . .	.00	.00
3 Biodiesel fuel production credit carryforward (Schedule CF) . . . . .	.00	.00
4 Health insurance risk-sharing plan assessments credit carryforward (Schedule CF) . . . . .	.00	.00
5 Veteran employment credit carryforward (Schedule CF) . . . . .	.00	.00
6 Employee college savings account contribution credit (Schedule ES, line 6)	.00	.00
7 Reserved for future use . . . . .	.00	.00
8 Community rehabilitation program credit (Schedule CM, line 7) . . . . .	.00	.00
9 Research facilities credit carryforward (Schedule CF) . . . . .	.00	.00
10 Research facilities credit related to internal combustion engines carryforward (Schedule CF) . . . . .	.00	.00
11 Research facilities credit related to energy efficient products carryforward (Schedule CF) . . . . .	.00	.00
12 Low-income housing tax credit (Schedule LI, line 5) . . . . .	.00	.00
13 Supplement to federal historic rehabilitation credit (Schedule HR, line 11)	.00	.00
14 Manufacturing credit (Schedule MA-M, see instructions) . . . . .	.00	.00
15 Agriculture credit (Schedule MA-A, see instructions) . . . . .	.00	.00
16 State historic rehabilitation credit – individuals only (Schedule HR, line 16)	.00	.00
17 Research credits (Schedule R, line 23) . . . . .	.00	.00
18 Reserved for future use . . . . .	.00	.00
19 Manufacturer’s sales tax credit carryforward (Schedule MS, line 3) . . .	.00	.00
20 Manufacturing investment credit (Schedule CF) . . . . .	.00	.00
21 Dairy and livestock farm investment credit carryforward (Schedule CF)	.00	.00
22 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF) . .	.00	.00
23 Opportunity zone investment credit carryforward (Schedule CF) . . . . .	.00	.00
24 Technology zone credit carryforward (Schedule CF) . . . . .	.00	.00
25 Add lines 1-24, columns A and B. Fill in here and on line 26, columns A and B, at the top of page 200	.00



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Part I Credits for Individuals, Fiduciaries, and Corporations *(continued)*

	Column A Credit Available for 2024	Column B Credit Used for 2024
A. Nonrefundable Credits <i>(continued)</i>		
26 Fill in the amount from line 25, columns A and B 26	.00	.00
27 Development zones credits (Schedule DC, line 9) 27	.00	.00
28 Capital investment credit (Schedule DC, line 17) 28	.00	.00
29 Economic development tax credit (Schedule ED, line 8) 29	.00	.00
30 Early stage seed investment credit (Schedule VC, line 15) 30	.00	.00
31 Angel investment credit – Individuals only (Schedule VC, line 6) 31	.00	.00
32 Electronic medical records carryforward (Schedule CF) 32	.00	.00
33 Internet equipment credit carryforward (Schedule CF) 33	.00	.00
34 Add lines 26 through 33, columns A and B, and enter on line 34, columns A and B –		
• Individuals and Fiduciaries: Enter the amount from column B on line 19 of Form 1, line 49 of Form 1NPR, line 7 of Form 2, line 22 of Schedule ESBT, or line 20 of Form 4T.		
• Corporations: Enter the amounts from columns A and B on line 41, columns A and B, of Part II 34	.00	.00
B. Refundable Credits		
35 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries) 35	.00	.00
36 Reserved for future use 36	.00	.00
37 Business development credit (Schedule BD, line 3 or 3b for fiduciaries) 37	.00	.00
38 Electronics and information technology manufacturing zone credit (Schedule EIT, line 5 or 5b for fiduciaries) 38	.00	.00
39 Research credits (Schedule R, line 20) 39	.00	.00
40 Add lines 35 through 39, column B, and enter on line 40, column B –		
• Individuals and Fiduciaries: Enter this amount on line 35 of Form 1, line 65 of Form 1NPR, line 15 of Form 2, or line 31 of Form 4T.		
• Corporations: Enter this amount on line 44, column B, of Part II ▶ 40	.00	.00

Part II Credits for Corporations Only

A. Nonrefundable Credits		
41 Amount from Part I, line 34, columns A and B 41	.00	.00
42 Community development finance credit carryforward (Schedule CF) 42	.00	.00
43 Add lines 41 and 42, columns A and B. Enter here and enter the amount from column B on line 19 of Form 4 or line 12 of Form 4T 43	.00	.00
B. Refundable Credits		
44 Amount from Part I, line 40, column B 44	.00	.00
45 Farmland preservation credit. a Schedule FC, line 17 45a	.00	.00
b Schedule FC-A, line 13 45b	.00	.00
46 Add lines 44 and 45a and b, column B. Enter here and on line 27 of Form 4 or line 31 of Form 4T ▶ 46	.00	.00

