

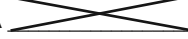
Name(s) as shown on Virginia return

Social Security Number

**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 (applicable only within 3-year carryover period. See instructions for limitations). .... E \_\_\_\_\_

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**PART 13 - LOW-INCOME HOUSING CREDIT**

- A **EXPIRED - June 30, 2010.** .... 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 (applicable only within 5-year carryover period). .... E \_\_\_\_\_

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**PART 14 - RESERVED FOR FUTURE USE****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 <b>Credit(s) allowable this year:</b><br><b>Your credit:</b> 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 <b>15D</b> |

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**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 (applicable only within 15-year carryover period). ....

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**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 (applicable only within 3-year carryover period). .... E \_\_\_\_\_

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**\* 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**

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## Schedule CR (2013) Page 4

Name(s) as shown on Virginia return

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**PART 18 - LONG-TERM CARE INSURANCE TAX CREDIT**

If filing a joint or combined return and you and your spouse have separate policies, report total premium payments for policies purchased prior to 1/1/2013 in Section 1 and report total premium payments for policies purchased on or after 1/1/2013 in Section 2.

- A Enter the date the policy was issued to you or to your spouse. The policy's issue date must be on or after 1/1/2006. If the policy was issued on or after 1/1/2013, skip to Section 2, Line F. Otherwise, complete Section 1.

SPOUSE \_\_\_\_\_ YOU \_\_\_\_\_

**Section 1- Complete Lines B through E ONLY if the policy was issued prior to 1/1/2013.**

- B For policies issued prior to 1/1/13, enter the total annual eligible premiums paid on or after 1/1/08 for the policy's first 12 months of coverage. Eligible premiums are the premiums actually paid on or after 1/1/08 for the first 12 months of coverage minus any amounts you deducted on your federal return and/or your Virginia return. DO NOT include any premiums paid for coverage beyond the first 12 months of the policy. See Instructions. .... B \_\_\_\_\_
- C Multiply Line B by 15% (.15). This is the maximum amount of credit you may earn and use for the life of this policy. .... C \_\_\_\_\_
- D Enter the total amount of LTC credit claimed on your tax returns for 2008 through 2012, excluding any carryovers from years prior to 2008. .... D \_\_\_\_\_
- E Subtract Line D from Line C. If Line D is equal to Line C, enter 0. Stop. You have no remaining credit for this policy. If Line D is less than Line C, enter the difference. This is the remaining amount of credit for the policy. Go to Section 3. .... E \_\_\_\_\_

**Section 2- Complete Lines F and G ONLY if the policy was issued to you on or after 1/1/2013.**

- F For policies issued on or after 1/1/13, enter the amount of premium paid during taxable year 2013 less the amount deducted on your federal return and/or your Virginia return. See instructions. .... F \_\_\_\_\_
- G 2013 credit limitation for the policy. Multiply Line F by 15% (.15). .... G \_\_\_\_\_

**Section 3- Complete Lines H through J**

- H If you completed Section 1, enter the total amount from Line E. .... H \_\_\_\_\_
- I If you completed Section 2, enter the total amount from Line G. .... I \_\_\_\_\_
- J **Credit allowable this year:** Enter the amount from Line H or I or balance of maximum credit available, whichever is less. If filing a joint return, and completing both Sections 1 and 2, add Lines H and I and enter the total or balance of maximum credit available, whichever is less... **18J**

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**\* PART 19 - BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

- A Enter the amount of Biodiesel and Green Diesel Fuels Tax Credit authorized by the Virginia Department of Taxation or the amount transferred to you in the current year. .... A \_\_\_\_\_
- B Carryover credit from prior year(s). .... B \_\_\_\_\_
- C 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**
- G Carryover credit to next year: Line E less Line 19F (applicable only within 3-year carryover period). .... G \_\_\_\_\_

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**PART 20 - LIVABLE HOME TAX CREDIT**

- A Enter the amount of the Livable Home Tax 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 the amount from Line C or the balance of maximum credit available, whichever is less. .... **20D**
- E Carryover credit to next year: Line C less Line 20D (applicable only within 7-year carryover period). .... E \_\_\_\_\_

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**PART 21 - RIPARIAN WATERWAY BUFFER TAX CREDIT**

- A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry. .... 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. .... **21D**
- E Carryover credit to next year: Line C less Line 21D (applicable only within 5-year carryover period). .... E \_\_\_\_\_

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