## **Income Tax - Available Enterprise Zone Credits**

What enterprise zone income tax credits are available?

The following income tax credits are available for businesses located in an enterprise zone:

- Investment Tax Credit for businesses located in a Colorado enterprise zone. FYI Income 11
- New Business Facility Jobs Credits for new or expanded business facilities located in an enterprise zone that create new jobs. FYI Income 10
- Research and Development Tax Credit for research and development carried on in an enterprise zone. FYI Income 22
- Tax Credit for Private Contributions to Enterprise Zone Administrators. FYI Income 23
- Tax Credit for the Rehabilitation of Vacant Commercial Buildings located in an enterprise zone. FYI Income 24
- Qualified Job Training Program Investment Credit for taxpayers who invest in a training program. FYI Income 31

The following related credits are also available:

• State Sales and Use Tax Exemption for Manufacturing and Mining Equipment used in an enterprise zone. This exemption is for equipment used directly in the manufacturing or mining (including oil and gas) process. It applies to state sales and use tax and some state-collected local sales tax. FYI Sales 69