Income Tax - Enterprise Zones

Can a taxpayer take unclaimed enterprise zone credits from prior years on this year's tax return?

No. Amended returns must be filed for the years in which the credits would have been earned. Those credits must first be applied to any tax that was due in the earliest possible year even if those years are past statute. If the year is past statute, no refund will be issued for credits utilized in that year on the amended return. However, it may be possible that, after offsetting tax for years that are out of statute, excess credits would be available for carryforward into a year that is still within statute and that a refund may be available in that year.