

**Taxpayer Service Division
Colorado Department of Revenue**

November 18, 2013 (Draft)

**Test Package for
Electronic Filing Software Developers
Business Income Tax Returns
Modern eFile
Tax Year 2013**

(Calendar Year 2014)

Rev 1 On tests 1, 5, and 8 correct DR 1366 ITC credit and new employee credit calculations. On tests 5 and 7 adjust DR 1366 total credit used for the composite return.

TAXPAYER SERVICE DIVISION
COLORADO DEPARTMENT OF REVENUE

Software Developers Test Package

This business income package consists of eight tests, four using Colorado Form 112 for C-corporations, and four using Colorado Form 106 for S-corporations and partnerships. The tests are in scenario fashion, showing the line items that are applicable to the tests.

Colorado test returns can be transmitted beginning November 12, 2013 or the start of IRS testing, whichever is later. Please notify us when you send a transmission by contacting Steve Asbell at the e-mail address below with the submission IDs. We will accept pre-production season tests until January 8, 2014. We allow testing past that date, but the testing period can only be extended by written or email request.

Under normal circumstances we will receive return(s) the business day you have transmitted. From the day you send us the submission IDs for the returns we will typically respond by e-mail within 2 working days. If there are errors, we will analyze the transmission to detect the cause and advise you concerning the problem.

For more information you may contact Steve Asbell by phone at 303-866-3889 or e-mail address Stephen.Asbell@state.co.us.

NOTES:

The tests for Hott Corp(test 1) and Package Deal(test 6) have information to complete Forms DR 1303, 1304, and 1305 for gross conservation easement credit claims. The tests for Hott Corp(test 1) and Golden Egg(test 5) have a W-2G for lottery withholding. The test for Hott Corp(test 1) has information for completing Form DR 1316 for Colorado source capital gain subtraction from income. Tests Hott Corp(test 1), Golden Egg(test 5) and Shoe World(test 8) have Form DR 0617 for the innovative motor vehicle credit and Form DR 1366 for Enterprise Zone credits. Forms DR 0617, 1303, 1304, 1305, 1316 and 1366 have separate schemas that can be found in the CO Common folder in the schema package; the W-2G schema is in StateBusiness in the IRS Forms folder. If your software does not support these forms, please advise us when you make your submissions. Beginning with tax year 2013, taxpayers claiming enterprise credits are required to file Form DR 1366 electronically. Some tests have mock attachments.

C-Corp tests Cool Books(test 2) and Gametime(test 3), and Partner test Shoe World(test 8) have direct debit information for payment of a balance due.

C-Corp Test 1

Forms: 112, 112CR, DR 1305, DR 1316

Tax year begin date

1-1-2013

Tax year end date

12-31-2013

Taxpayer name

Hott Corp

Taxpayer Colorado account number

02411111

Taxpayer federal employer identification number

11-0000029

Taxpayer address

1111 E 1st

Leadville CO 80461

Apportionment method

A corporation not apportioning income

Separate/Consolidated/Combined filing

A single corporation filing a separate return

Routing number

302075128

Account type

Checking

Account number

12345678

Corporation books in c/o

John Jones

Corporation books address

1111 E 1st

Leadville CO 80461

Corporation books phone

719-123-4567

Taxpayer business code per federal return

451211

Year began doing business

1992

Kind of business

Aircraft, mining, agricultural

May DOR discuss this return with paid preparer?

Yes

Has IRS made adjustments during last four years?

No

Did you file amended returns to reflect changes?

No

Signing office

John Jones, Chief Financial Officer

Date signed

6-10-14

Preparer name

Sid Smith

Preparer address

1112 E Main

Leadville CO 80461

Preparer phone

719-123-6789

Form 112 Test 1Part A
Part BA corporation not apportioning income
A single corporation filing a separate return**Federal Taxable Income**

Line 1	Federal taxable income	100,000	
Line 3	Net federal taxable income	100,000	
Additions			
Line 4	Federal net operating loss(NOL)	1004	
Line 5	Colorado income tax deduction	1005	
Line 6	Other additions	690	GCE, Non-Colo muni interest
Line 7	Total of lines 3-6	102,699	

Subtractions

Line 8	Exempt federal interest	1008	
Line 9	Excludable foreign source income	1009	
Line 10	Colorado source capital gain	1010	Need Form DR 1316
Line 11	Other subtractions	1011	Section 78 gross up
Line 12	Total of lines 8-11	4038	

Taxable Income

Line 13	Modified federal taxable income	98,661	
Line 14	Colorado taxable income before NOL	98,661	
Line 15	Colorado net operating loss	1015	
Line 16	Colorado taxable income	97,646	
Line 17	Tax	4521	

Credits

Line 18	Total non-refundable credits	2195	
Line 19	Total Enterprise Zone credits used from DR 1366	2326	
Line 20	Net tax	0	
Line 21	Recapture of prior year credits	29	
Line 22	Total of lines 20 and 21	29	
Line 23	Estimated tax and extension payments, credits	1400	
Line 24	W2-G withholding from lottery winnings	100	efile or attach W-2G
Line 25	Refundable alternative fuel vehicle credit	1806	efile or attach DR 0617
Line 27	Total of lines 23-26	3306	
Line 28	Net tax due	0	
Line 33	Overpayment	3277	
Line 34	Amount to be credited to estimated tax	1200	
Line 35	Overpayment to be refunded	2077	

Form 112CR

Line 1	Tax liability from Form 112 line 17	4,521	
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New Investment Tax Credit

Line 2	\$1000 minus old ITC	430	
Line 3	Current year qualified investment	3,000	
Line 4	Investment tax credit earned	30	
Line 5	New ITC carry forward	50	
Line 6a	New ITC total	80	
Line 6b	Allowable new investment tax credit	80	

Other Credits

Line 7a	Old investment tax credit	570	
Line 7b	Old investment tax credit used	570	
Line 8a	Crop and livestock contribution credit	80	
Line 8b	Crop and livestock contribution credit used	80	
Line 9a	Historic property preservation credit	90	
Line 9b	Historic property preservation credit used	90	
Line 10	Current year child care contribution cr	500	from DR 1317
Line 11	Child care contribution cr carryforward	150	
Line 13a	Child care contribution credit	325	
Line 13b	Child care contribution credit used	50	attach DR 1317

(Test 1 continued)

Line 14a Child care center, family investment credit	140	
Line 14b Child care center, family investment credit used	140	
Line 15a Employer child care contribution credit	150	
Line 15b Employer child care contribution credit used	150	
Line 16a School to career investment credit	160	
Line 16b School to career investment credit used	160	
Line 17a Works program credit	170	
Line 17b Works program credit used	170	
Line 18a Contaminated land redevelopment credit	180	
Line 18b Contaminated land redevelopment credit used	18	
Line 19a Aircraft manufacturer new employee credit	190	
Line 19b Aircraft manufacturer new employee credit used	19	
Line 20a Job growth incentive credit	200	
Line 20b Job growth incentive credit used	20	
Line 21a Gross conservation easement credit	100	
Line 21b Gross conservation easement credit used	100	efile or attach DR 1303,1304,1305
Line 22a Alternative fuel refueling facility credit	220	
Line 22b Alternative fuel refueling facility credit used	22	
Line 23a Certified auction license fee credit	230	
Line 23b Certified auction license fee credit used	23	
Line 24a Non-refundable alternative fuel vehicle credit	710	
Line 24b Non-refundable alternative fuel vehicle credit used	503	
Line 25 TotalNonrefundableCredits line 6-24	2195	
Line 26 Credit(s) carried forward amount(s) and description(s)	2320	Misc

Colorado Form DR 0617

Line 1 Model year	2013
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2013
Line 6 Acquisition type	Leased
Line 7 Incremental price difference	13920
Line 8 Federal credit	7500
Line 9 Other grants, credits	0
Line 10 Total credits	7500
Line 11 Price minus credits	6420
Line 12 Used cost or lease value	10800
Line 13 MSRP	28800
Line 14 Cost divided by MSRP	.375
Line 15 Lesser of 1 or line 14	.375
Line 16 Adjusted incremental price diff	2408
Line 17 Allowed credit percentage	75%
Line 18 Tentative tax credit	1806
Line 19 MSRP, used cost, or lease value	10800
Line 20 Federal credit	0
Line 22 Total credits	7500
Line 23 Price minus credits	3300
Line 24 Battery capacity	24
Line 25 Capacity divided by 100	.24
Line 26 Tentative tax credit	792
Line 34 Largest tentative credit	1806
Line 35 Maximum allowable credit	7500
Line 36 Smaller of lines 34 and 35	1806

(Test 1 continued)

Colorado Form DR 1303

Line 1 7271554
Line 2 5000
Line 3 5-1-2002
Line 4 Acquired by purchase
Line 5 4500
Line 7 5000
Line 8 No
Line 9 State of Colorado
Line 10 Yes
Line 11 No
Line 12 Yes

Colorado Form DR 1304

Tax credit certificate number 7271554
Line 1 Appraised value 5000
Line 2 Donated value 5000
Line 3 Credit claimed 500
Line 4 State of Colorado
Line 5a County: Montezuma
Line 5b Number acres: 2
Line 5c Township: 34
Line 5d Range: 17
Line 6 Open space

Colorado Form DR 1305

Line 1 Joint donor
Line 2 Claim of new credit
LINE 3 Donation date 3-15-13
Line 4 Tax credit certificate number 7271554
Line 5 Federal income tax deduction – Yes
Line 8 Potential credit 500
Line 9 Percent interest 100%
Line 10 Allocated credit 500
Line 12 Credit received 500
Line 14 Credit remaining 500
Line 15 Credit transferred this year 400
Line 16 Credit to use 100
Line 17 Total potential addback 500
Line 18 Addback in prior years 0
Line 19 Potential addback for this year 500
Line 20 Addback for this year 500
Line 22 Transferee 1 name: Don Nichols SSN: 400005015
Date of transfer: 4-15-13 Amount of credit: 200
Transferee 2 name: Lynnette Nichols SSN: 400005025
Date of transfer: 4-15-13 Amount of credit: 200
Line 24 A type of donor
Line 25 Credit from self
Line 26 SSN 400005605
Line 28 Tax credit certificate number 7271554
Line 29 Date credit received 3-15-13
Line 30 Credit available 100
Line 31 Credit used prior years 0
Line 33 Credit used this year 100

(Test 1 continued)

FORM DR 1316

Hott Corp

Sec A Line 1		Real property 1374 S GAIN, AURORA CO
Sec E 1(a)	Property	Real property
Sec E 1(b)	Date acquired	20000101
Sec E 1(c)	Date sold	20130110
Sec E 1(d)	Sale price	165,000
Sec E 1(e)	Cost or other basis	166,990
Sec E 1(f)	Gain or loss	1,010
Sec E 3	Total gain or loss	1,010
Sec E 4	Net capital gain/loss	1,010
Sec E 5	Colo source capital gain	1,010

FORM DR 1366

Hott Corp

Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

INVESTMENT TAX CREDIT

Sec A	EZ ITC credit from 2001	50
Sec A	EZ ITC credit from 2005	60
Line 9	EZ commercial vehicle current investment	10000
Line 10	Commercial vehicle investment tax credit	150
Line 11	EZ ITC current investment	12000
Line 12	EZ ITC current year credit	360
Line 13	EZ ITC credit from prior year(s)	110
Line 14	Available credit	620
Line 17	EZ ITC credit used in current year	50

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2008	65
Sec A	Enhanced rural EZ NBF employee credit from 2009	70
Sec A	EZ Ag employee processing crdt from 2010	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2006	55
Sec A	EZ employee health ins credit from 2011	65
Line 18	Monthly average qualified employees	10.5
Line 19	Previously claimed employee count	9
Line 21	Employee increase x 500	750 (1.5 x 500)
Line 22	Number of employees in enhanced rural EZ	.5
Line 23	Employees in enhanced rural EZ x 2000	1000
Line 24	Number of employees in ag processing	1
Line 25	Number of employees in ag processing x 500	500
Line 26	Number of ag employees in enhanced rural EZ	.5
Line 27	Ag employees in enhanced rural EZ x 500	250
Line 28	Number of health ins qualified employees	1
Line 29	Qualified health employees x 200	200
Line 30	New business employee credits from prior years	315
Line 31	Current year new employee credits	3015
Line 32	New employee credits used in current year	2100

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Line 33	Cash contributions	100
Line 34	In-kind contributions	200
Line 41	Current year contribution credit available	75
Line 42	Contribution credit carried from prior year(s)	25
Line 44	Contribution credit used in current year	25

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 45	Current year qualified expenditures	2000
Line 46	Rehabilitation credit generated in current year	500
Line 49	Rehabilitation credit used in current year	75

(Test 1 continued)

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A	EZ research development credit from 2004	15
Line 50	Current year qualified expenditures	2000
Line 51	First preceding year expenditures	1500
Line 52	Second preceding year expenditures	1000
Line 56	Research credit allowed in current year	6
Line 58	25% of allowable from 2010 credit schedule	25
Line 59	25% of allowable from 2011 credit schedule	25
Line 60	25% of allowable from 2012 credit schedule	25
Line 63	Research credit used in current year	31

JOB TRAINING PROGRAM CREDIT

Sec A	EZ job training program credit from 2003	20
Line 64	Current year investment in qualified training	2000
Line 65	Job training credit generated in current year	200
Line 68	Job training credit used in current year	20
Line 69	Rural tech credit carryforward used in current year	25
Line 70	Total EZ credit used in current year	2326

(Test 1 continued)

W-2G Attach if not efiled

Form W-2G #1:

Payers name, address and zip codes: (COLORADO LOTTERY)
(321 MONEY DRIVE)
(PUEBLO CO 80906)

Payers identification number: (30-7654321)

Winners name address and zip code: (HOTT CORP)
(1111 E 1ST)
(LEADVILLE CO 80461)

Box 1 Gross winnings: (2160)

Box 3 Type of wager: (LOTTERY)

Box 4 Date won: (08-14-2010)

Box 9 Winner's taxpayer ID No.: (11-0000029)

Box 13 State/Payer's state ID No.: (CO/08-22768)

Box 14 State income tax withheld (100)

DR0074 attachment

2013 C-corp attachmentTest #1

Historic Property Preservation Credit reviewing agency letter

Leadville Historical Society
101 N Main St
Leadville

Hott Corp
1111 E 1st
Leadville CO 80461

Nov. 20, 2013

To Whom It May Concern;

The above named party has been approved for inclusion in the historic preservation district of Leadville for the property at 1111 E 1st.

Respectfully,

Erwin Johnson
President

2013 C-corp attachment Test #1

Gross conservation easement appraisal summary

May 5, 2013

To: Hott Corp

From: Al Firth, certified appraiser

The gross conservation easement value for your donation of 5 acres at the location below is \$500.

SECT,TWN,RNG:12-34-17

DESC: TR NW1/4NE1/4

BK:710 PG:703

Respectfully,

Al Firth

2013 C-corp attachment Test #1

School-to-career investment credit approved participant

May 5, 2013

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County Schools school-to-career program.

Respectfully,

Erwin Johnson
District Superintendent

2013 C-corp attachment Test #1

Contaminated land redevelopment credit approval

May 5, 2013

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County mining district cleanup program.

Respectfully,

Marvin Johnson
Colorado Dept of Public Health and Environment

C-Corp Test 2

Forms: 112, Schedule SF

Tax year begin date

2-1-2013

Tax year end date

1-31-2014

Taxpayer name

Cool Books

Colorado account number

01111622

Taxpayer federal employer identification number

11-0000028

Taxpayer address

202 N 2nd
Twin Falls ID 83303

Direct debit information

Routing number

302075128

Account type

Checking

Account number

12345678

Account holder type

Business

Debit date

5-15-2014

Corporation books in c/o

Darren Doubleday

Corporation books address

202 N 2nd
Twin Falls ID 83303

Corporation books phone

208-220-2222

Taxpayer business code per federal return

451211

Year began doing business

1992

Kind of business

Retail book sales

May DOR discuss this return with paid preparer?

Yes

Has IRS made adjustments during last four years?

Yes

Which years?

2010, 2011

Did you file amended returns to reflect changes?

Yes

Signing office

Darren Doubleday, Treasurer

Date signed

5-14-14

Form 112 Test 2

Part A A corporation apportioning using single factor apportionment
 Part B A single corporation filing a separate return

Federal Taxable Income

Line 1 Federal taxable income	60,200
Line 3 Net federal taxable income	60,200
Additions	
Line 7 Total of lines 3-6	60,200
Subtractions	
Line 8 Exempt federal interest	1008
Line 12 Total of lines 8-11	1008
Taxable Income	
Line 13 Modified federal taxable income	59,192
Line 14 Colorado taxable income before NOL	22,371
Line 16 Colorado taxable income	22,371
Line 17 Tax	1036
Credits	
Line 19 Net tax	1036
Line 26 Instream Flow Credit	100
Line 27 Total lines 23-26	100
Line 28 Net tax due	936
Line 32 Amount owed	936

Schedule SF

Line 1 Total modified federal taxable income		59,192
	Colo	Total
Line 2 Gross sales of tangible goods	800,000	2,010,000
Line 3 Revenue from services	40,000	90,000
Line 4 Gross rents and royalties from real property	9900	9900
Line 5 Gross proceeds from sales of real property	10,100	20,000
Line 6 Taxable interest and dividend income	5000	10,200
Line 7 Gain from sales of intangible personal property	6000	8800
Line 8 Patent and copyright royalties	2000	6100
Line 9 Personal services revenue	3000	4000
Line 10 Total revenue	876,000	2,159,000
Line 11 Colorado revenue divided by Total revenue		40.5743%
Income directly allocable		
Line 12a Rents & royalties from nonbusiness real and tangible property	1210	
Line 12b Nonbusiness capital gains/losses	1220	
Line 12c Nonbusiness interest and dividends	1230	
Line 12d Nonbusiness patent and copyright royalties	1240	
Line 12e Other nonbusiness income	1250	
Line 12f Total income directly allocable	6150	
Line 13 Modified taxable income subject to apportionment by formula		53,042
Line 14 Income apportioned to Colorado by formula		21,521
Income directly allocable to Colorado		
Line 15a Rents & royalties from nonbusiness real and tangible property	150	
Line 15b Nonbusiness capital gains/losses	160	
Line 15c Nonbusiness interest and dividends	170	
Line 15d Nonbusiness patent and copyright royalties	180	
Line 15e Other nonbusiness income	190	
Line 15f Total income directly allocable	850	
Line 16 Total income apportioned to Colorado		22,371

C-Corp Test 3

Filed late on 7-20-14
Forms: 112, Schedule C

Tax year begin date 1-1-2013
Tax year end date 12-31-2013

Taxpayer name Gametime Corp
Taxpayer federal employer identification number 11-0000027
Taxpayer address 333 NW 33rd Ave
Chicago IL 60616

Direct debit information
Routing number 302075128
Account type Checking
Account number 12345680
Account holder type Business
Debit date 7-20-2014

Corporation books in c/o Trey Thomas
Corporation books address 333 NW 33rd Ave
Chicago IL 60616

Corporation books phone 312-333-3333
Taxpayer business code per federal return 451110
Year began doing business 1993
Kind of business Sporting goods retail
May DOR discuss this return with paid preparer? Yes
Has IRS made adjustments during last four years? No
Did you file amended returns to reflect changes? No

Signing office Trey Thomas, Treasurer
Date signed 7-19-14

Preparer name Bear Tax
Preparer address 1215 Bruin Dr
Chicago IL 60616
Preparer phone 312-433-3333

Form 112 Test 3

Part A A corporation apportioning income by other method
Federal form filed 1120
Part B An affiliated group required to file a combined return

Federal Taxable Income

Line 1 Federal taxable income 600,000
Line 3 Net federal taxable income 600,000

Additions

Line 7 Total of lines 3-6 600,000

Subtractions

None

Taxable Income

Line 13 Modified federal taxable income 600,000
Line 14 Colorado taxable income before NOL 151,752
Line 16 Colorado taxable income 151,752
Line 17 Tax 7026

Credits

Line 19 Net tax 7026
Line 21 Total of lines 19 and 20 7026
Line 23 Estimated tax and extension payments, credits 5000
Line 27 Total of lines 23-26 5000
Line 28 Net tax due 2026
Line 29 Late payment penalty 132
Line 30 Interest 15
Line 32 Amount owed 2173

Schedule C

Parent

A. Name Gametime Corp
Address 333 NW 33rd Ave, Chicago IL 60616
B. Colorado ID number
C. Federal Employer ID number 11-0000027
D. Intercompany relationships checkboxes
Half of sales/leases from affiliates checkbox
Half of value from services checkbox
20 percent of debt owed to affiliates checkbox Checked
Uses patents logos checkbox Checked
Half of board members checkbox
25 percent of officers checkbox Checked
E. Included in combined return checkbox Checked
I. Principal business activity Sporting goods retail

Affiliate

A. Name Golf World
Address 303 3rd Ave , Augusta GA 30905
B. Colorado ID number 01432323
C. Federal Employer ID number 84-5322333
D. Intercompany relationships checkboxes
Half of sales/leases from affiliates checkbox
half of value from services checkbox
20 percent of debt owed to affiliates checkbox Checked
Uses patents logos checkbox Checked
Half of board members checkbox
25 percent of officers checkbox Checked
E. Included in combined return checkbox Checked
F. Owned by corp number 11-0000027
G. Change in % of ownership checkbox Checked
H. Percent of ownership at end of tax period 60%
I. Principal business activity Golf equipment sales

(Test 3 continued)

Affiliate

A. Name	Tennis City
Address	30 W Red Oak Ln, White Plains NY 10604
B. Colorado ID number	01532323
C. Federal Employer ID number	84-6322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	65%
I. Principal business activity	Tennis equipment retail

Affiliate

A. Name	Hockey World
Address	300 Civic Center Dr, Detroit MI 48226
B. Colorado ID number	01632323
C. Federal Employer ID number	84-7322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	Checked
H. Percent of ownership at end of tax period	70%
I. Principal business activity	Hockey equipment retail

C-Corp Test 4

Forms: 112, Schedule C

Tax year begin date	4-4-2013
Tax year end date	4-5-2014
Taxpayer name	Acme Fantastic Gizmos
Colorado account number	01411444
Taxpayer federal employer identification number	11-0000013
Taxpayer address	424 14 th St Newton Falls OH 44444
Routing number	302075128
Account type	Checking
Account number	12345688
Corporation books in c/o	George Foreman
Corporation books address	424 14 th St Newton Falls OH 44444
Corporation books phone	330-414-4444
Taxpayer business code per federal return	335999
Year began doing business	1984
Kind of business	Small appliance mfg
Signing office	George Foreman, President
Date signed	8-10-14
Preparer name	Al Foreman, III
Preparer address	1375 Logan Denver CO 80204
Preparer phone	303-111-2222

Form 112 Test 4

Part A
Part B

A corporation electing to pay tax on gross Colorado sales
An affiliated group electing to file a consolidated return
Year of election 2007

Federal Taxable Income

Line 1	Federal taxable income	805,011	
Line 3	Net federal taxable income	805,011	
Additions			
Line 4	Federal net operating loss(NOL)	72,012	
Line 5	Colorado income tax deduction	1821	
Line 6	Other additions	500	
Line 7	Total of lines 3-6	879,344	
Subtractions			
Line 11	Other subtractions	1000	Mass transit expense
Line 12	Total of lines 8-11	1000	
Taxable Income			
Line 13	Modified federal taxable income	878,344	
Line 14	Colorado taxable income before NOL	96,800	Gross Colorado sales
Line 16	Colorado taxable income	96,800	
Line 17	Tax	4482	
Credits			
Line 19	Net tax	4482	
Line 21	Total of lines 19 and 20	4482	
Line 23	Estimated tax and extension payments, credits	4500	
Line 27	Total of lines 23-26	4500	
Line 28	Net tax due	0	
Line 33	Overpayment	18	
Line 35	Overpayment to be refunded	18	

Schedule C

Parent	
A. Name	Acme Fantastic Gizmos
Address	424 14 th St, Newton Falls OH 44444
B. Colorado ID number	01411444
C. Federal Employer ID number	11-0000013
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
I. Principal business activity	Small Appliance Mfg

(Test 4 continued)

Affiliate

A. Name	Appliance Planet
Address	2000 E Yale, Denver CO 80208
B. Colorado ID number	01422444
C. Federal Employer ID number	84-1234567
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
F. Owned by corp number	11-0000013
Test 4 continued	
G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	20%
I. Principal business activity	Appliance sales

Partner/S-Corp Test 5

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 0617, DR 1366, W-2G

Tax year begin date 1-1-2013
Tax year end date 12-31-2013

Taxpayer name Golden Egg
Colorado account number 00112457
Taxpayer federal employer identification number 11-0000008
Taxpayer address 411 Main St
Goldthwaite TX 76844

Routing number 302075128
Account type Checking
Account number 123456555

Attaching a statement of reportable transaction

A. Business Type S-Corp
B. Beginning depreciable assets 1,550,000
C. Ending depreciable assets 1,560,000
D. Kind of business Restaurant
E. Date of organization or incorporation 10-1-2002
F. Check if this is a final return
G. Check if last four years were adjusted by IRS or amended
Explanation of adjustments or amendments
H. Number of partners 4

Signing officer Tex Ritter, III, President
Date signed 7-15-14

Preparer name Texas Taxes
Preparer phone 280-123-5555
Date 7-8-14

Form 106 Test 5

Part I: Computation of Colorado Income

Line 1	Ordinary income from line 1 federal Schedule K	7,200,000
Line 2	Total amount of all other income	20,000
Line 3	Modifications increasing federal taxable income	30,000
Line 4	Total of ordinary income and additions	7,250,000
Line 5	Allowable deductions from federal Schedule K	5,000,000
Line 6	Modifications decreasing federal taxable income	600,000
Line 7	Total subtractions from federal income	5,600,000
Line 8	Total adjusted income	1,650,000
Line 9	Colorado Source Income from Part IV	220,172

Part II: Composite Nonresident Income Tax Return

Line 10	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	132,103
Line 11	Tax, 4.63 percent of line 10	6116
Line 12	Allowable miscellaneous credits	3962
Line 14	Enterprise zone credits allocated to these shareholders	1897
Line 16	Total credits claimed	5859
Line 17	Net tax	257
Line 18	Estimated tax and extension payments and credits	2000
Line 19	Withholding from lottery or gambling winnings	500 efile or attach W-2G
Line 20	Refundable innovative motor vehicle credit allocated to these shareholders	1084
Line 22	Subtotal of payments, withholding and refundable credits	3584
Line 27	Overpayment	3327
Line 28	Amount to be credited to estimated tax	1200
Line 29	Overpayment to be refunded	2127

Part III

Shareholder Election or partner name	Address	SSN or Colo acct #	Shareholder/partner Stock Ownership %	Profit/Loss or Checkbox
Tex Ritter, III	411 Main St Goldthwaite TX 76844	400005605	35%	Composite
John Gold	411 Main St Goldthwaite TX 76844	400005606	25%	Composite
Renee Karlin	1560 Broadway Denver CO 80204	400005607	22%	none
Lisa Williams	1560 Broadway Denver CO 80204	400005608	18%	none

(Test 5 continued)

Part IV

Line 1 Total modified federal taxable income	1,650,000	
	Colo	Total
Line 2 Gross sales of tangible goods	942,000	6,942,000
Line 3 Revenue from services	3300	30,000
Line 4 Gross rents and royalties from real property	4400	40,000
Line 5 Gross proceeds from sales of real property	5500	50,000
Line 6 Taxable interest and dividend income	6600	60,000
Line 7 Gain from sales of intangible personal property	7700	70,000
Line 8 Patent and copyright royalties	880	8,000
Line 9 Personal services revenue	900	9,000
Line 10 Total revenue	971,280	7,209,000
Line 11 Colorado revenue divided by Total revenue		13.4732%

Income directly allocable

Line 12a Rents & royalties from nonbusiness real and tangible property	12,100	
Line 12b Nonbusiness capital gains/losses	12,200	
Line 12c Nonbusiness interest and dividends	12,300	
Line 12d Nonbusiness patent and copyright royalties	12,400	
Line 12e Other nonbusiness income	12,500	
Line 12f Total income directly allocable	61,500	
Line 13 Modified taxable income subject to apportionment by formula		1,588,500
Line 14 Income apportioned to Colorado by formula		214,022

Income directly allocable to Colorado

Line 15a Rents & royalties from nonbusiness real and tangible property	1210	
Line 15b Nonbusiness capital gains/losses	1220	
Line 15c Nonbusiness interest and dividends	1230	
Line 15d Nonbusiness patent and copyright royalties	1240	
Line 15e Other nonbusiness income	1250	
Line 15f Total income directly allocable	6150	
Line 16 Total income apportioned to Colorado		220,172

Form 106CR

Credit for Tax Paid to Another State by S-Corp

Line 1 Name of state for credit for tax paid other state	NM	
Line 2 Amount of income from sources within other state		1,200,000
Line 3 Amount of income tax liability to other state		1003

Other Credits

Line 7 Historic property preservation credit	2600
Line 10 Employer child care investment credit	3000
Line 20 Innovative motor vehicle credit	420
Line 23 Total enterprise credits used	1897

Colorado Form DR 0617

Line 1 Model year	2013
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2013

(test 5 continued)

Line 6	Acquisition type	Leased
Line 7	Incremental price difference	13920
Line 8	Federal credit	7500
Line 9	Other grants, credits	0
Line 10	Total credits	7500
Line 11	Price minus credits	6420
Line 12	Used cost or lease value	10800
Line 13	MSRP	28800
Line 14	Cost divided by MSRP	.375
Line 15	Lesser of 1 or line 14	.375
Line 16	Adjusted incremental price diff	2408
Line 17	Allowed credit percentage	75%
Line 18	Tentative tax credit	1806
Line 19	MSRP, used cost, or lease value	10800
Line 20	Federal credit	0
Line 22	Total credits	7500
Line 23	Price minus credits	3300
Line 24	Battery capacity	24
Line 25	Capacity divided by 100	.24
Line 26	Tentative tax credit	792
Line 34	Largest tentative credit	1806
Line 35	Maximum allowable credit	7500
Line 36	Smaller of lines 34 and 35	1806

FORM DR 1366

Golden Egg

Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

INVESTMENT TAX CREDIT

Sec A	EZ ITC credit from 2001	50
Sec A	EZ ITC credit from 2005	60
Line 9	EZ commercial vehicle current investment	10000
Line 10	Commercial vehicle investment tax credit	150
Line 11	EZ ITC current investment	12000
Line 12	EZ ITC current year credit	360
Line 13	EZ ITC credit from prior year(s)	110
Line 14	Available credit	620
Line 17	EZ ITC credit used in current year	50 (for composite filing)

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2008	65
Sec A	Enhanced rural EZ NBF employee credit from 2009	70
Sec A	EZ Ag employee processing crdt from 2010	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2006	55
Sec A	EZ employee health ins credit from 2011	65
Line 18	Monthly average qualified employees	10.5
Line 19	Previously claimed employee count	9
Line 21	Employee increase x 500	750 (1.5 x 500)
Line 22	Number of employees in enhanced rural EZ	.5
Line 23	Employees in enhanced rural EZ x 2000	1000
Line 24	Number of employees in ag processing	1
Line 25	Number of employees in ag processing x 500	500
Line 26	Number of ag employees in enhanced rural EZ	.5
Line 27	Ag employees in enhanced rural EZ x 500	250
Line 28	Number of health ins qualified employees	1
Line 29	Qualified health employees x 200	200
Line 30	New business employee credits from prior years	315
Line 31	Current year new employee credits	3015
Line 32	New employee credits used in current year	836 (for composite filing)

(Test 5 continued)

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Line 33	Cash contributions	100
Line 34	In-kind contributions	200
Line 41	Current year contribution credit available	75
Line 42	Contribution credit carried from prior year(s)	25
Line 44	Contribution credit used in current year	25 (for composite filing)

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 45	Current year qualified expenditures	2000
Line 46	Rehabilitation credit generated in current year	500
Line 49	Rehabilitation credit used in current year	75 (for composite filing)

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A	EZ research development credit from 2004	15
Line 50	Current year qualified expenditures	2000
Line 51	First preceding year expenditures	1500
Line 52	Second preceding year expenditures	1000
Line 56	Research credit allowed in current year	6
Line 58	25% of allowable from 2010 credit schedule	25
Line 59	25% of allowable from 2011 credit schedule	25
Line 60	25% of allowable from 2012 credit schedule	25
Line 63	Research credit used in current year	31 (for composite filing)

JOB TRAINING PROGRAM CREDIT

Sec A	EZ job training program credit from 2003	20
Line 64	Current year investment in qualified training	2000
Line 65	Job training credit generated in current year	200
Line 68	Job training credit used in current year	20 (for composite filing)
Line 69	Rural tech credit carryforward used in current year	25 (for composite filing)
LINE 70	Total EZ credit used in current year	1897 (for composite filing)

(Test 5 continued)

W-2G Attach if not efiled

Form W-2G #1:

Payers name, address and zip codes: (COLORADO LOTTERY)

(321 MONEY DRIVE)

(PUEBLO CO 80906)

Payers identification number: (30-7654321)

Winners name address and zip code: (PACKAGE DEAL)

(1220 LINCOLN AVE)

(DENVER CO 80204)

Box 1 Gross winnings: (10500)

Box 3 Type of wager: (LOTTERY)

Box 4 Date won: (08-14-2010)

Box 9 Winner's taxpayer ID No.: (11-0000010)

Box 13 State/Payer's state ID No.: (CO/08-22768)

Box 14 State income tax withheld (500)

Partner/S-Corp Test 6

Forms: 106 Part I, Part III, 106CR, DR 1303, DR 1304, DR1305

Tax year begin date 1-1-2013
Tax year end date 12-31-2013

Taxpayer name Package Deal
Colorado account number 02212457
Taxpayer federal employer identification number 11-0000010
Taxpayer address 1220 Lincoln Ave
Denver CO 80204

Routing number 302075128
Account type Checking
Account number 1234567592

Attaching a statement of reportable transaction

A. Business Type S-Corp
B. Beginning depreciable assets 220,000
C. Ending depreciable assets 250,000
D. Kind of business Travel agency
E. Date of organization or incorporation April 1998
F. Check if this is a final return
G. Check if last four years were adjusted by IRS or amended
Explanation of adjustments or amendments
H. Number of partners 3

Signing officer Dede Stevens, Treasurer
Date signed 7-15-14

Preparer name Package Taxes
Preparer phone 303-205-3333
Date 7-8-14

Form 106 Test 6

Part I: Computation of Colorado Income

Line 1	Ordinary income from line 1 federal Schedule K	2,800,000
Line 2	Total amount of all other income	20,000
Line 3	Modifications increasing federal taxable income	
Line 4	Total of ordinary income and additions	2,820,000
Line 5	Allowable deductions from federal Schedule K	2,400,000
Line 6	Modifications decreasing federal taxable income	
Line 7	Total subtractions from federal income	2,400,000
Line 8	Total adjusted income	420,000
Line 9	Colorado Source Income Income all Colorado	420,000

Part III

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
Craig Kennedy	1375 Grant St Denver CO 80202	400005621	40%	none
Dede Stevens	1560 Lincoln Denver CO 80202	400005622	30%	none
Jennifer Nichols	7584 S Nottingham Highlands Ranch CO 80128	400005623	30%	none

Form 106CR

Credit for Tax Paid to Another State by S-Corp

Line 1	Name of state for credit for tax paid other state	UT	
Line 2	Amount of income from sources within other state	100	
Line 3	Amount of income tax liability to other state		3

Other Credits

Line 19	Gross conservation easement credit	100
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Colorado Form DR 1303

Line 1 7271554
Line 2 5000
Line 3 5-1-2002
Line 4 Acquired by purchase
Line 5 4500
Line 7 5000
Line 8 No
Line 9 State of Colorado
Line 10 Yes
Line 11 No
Line 12 Yes

Colorado Form DR 1304

Tax credit certificate number 7271554

Line 1 Appraised value 5000
Line 2 Donated value 5000
Line 3 Credit claimed 500
Line 4 State of Colorado
Line 5a County: Montezuma
Line 5b Number acres: 2
Line 5c Township: 34
Line 5d Range: 17
Line 6 Open space

(Test 6 continued)

Colorado Form DR 1305

Line 1 Joint donor
Line 2 Claim of new credit
LINE 3 Donation date 3-15-13
Line 4 Tax credit certificate number 7271554
Line 5 Federal income tax deduction – Yes
Line 8 Potential credit 500
Line 9 Percent interest 100%
Line 10 Allocated credit 500
Line 12 Credit received 500
Line 14 Credit remaining 500
Line 15 Credit transferred this year 400
Line 16 Credit to use 100
Line 17 Total potential addback 500
Line 18 Addback in prior years 0
Line 19 Potential addback for this year 500
Line 20 Addback for this year 500
Line 22 Transferee 1 name: Don Nichols SSN: 400005015
Date of transfer: 4-15-13 Amount of credit: 200
Transferee 2 name: Lynnette Nichols SSN: 400005025
Date of transfer: 4-15-13 Amount of credit: 200
Line 24 A type of donor
Line 25 Credit from self
Line 26 SSN 400005605
Line 28 Tax credit certificate number 7271554
Line 29 Date credit received 3-15-13
Line 30 Credit available 100
Line 31 Credit used prior years 0
Line 33 Credit used this year 100

DR 0074 attachment

Partner/S-Corp Test 7

Forms: 106 Part I, Part III, 106CR

Tax year begin date 1-1-2013
Tax year end date 12-31-2013

Taxpayer name East Side
Colorado account number 03312457
Taxpayer federal employer identification number 66-0000004
Taxpayer address 4440 E Colfax
Denver CO 80204

Routing number 302075128
Account type Checking
Account number 1234567597

Attaching a statement of reportable transaction

A. Business Type Limited Partnership
B. Beginning depreciable assets 4,400,000
C. Ending depreciable assets 4,420,000
D. Kind of business Equipment rental
E. Date of organization or incorporation 4-4-44
F. Check if this is a final return
G. Check if last four years were adjusted by IRS or amended
Explanation of adjustments or amendments
H. Number of partners 4

Signing officer Kim Eastman, Treasurer
Date signed 9-14-14

Preparer name Elite Tax Service
Preparer phone 303-205-3344
Date 9-9-14

Form 106 Test 7

Part I: Computation of Colorado Income

Line 1	Ordinary income from line 1 federal Schedule K	4,100,000
Line 2	Total amount of all other income	200,404
Line 3	Modifications increasing federal taxable income	34,000
Line 4	Total of ordinary income and additions	4,334,404
Line 5	Allowable deductions from federal Schedule K	3,520,000
Line 6	Modifications decreasing federal taxable income	57,000
Line 7	Total subtractions from federal income	3,577,000
Line 8	Total adjusted income	757,404
Line 9	Colorado Source Income Income all Colorado	757,404

Part III

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
John Eastman	4440 E Colfax Denver CO 80204	524441111	50%	none
Kim Eastman	4440 E Colfax Denver CO 80204	524451114	30%	none
Paul Eastman	4440 E Colfax Denver CO 80204	523404004	16%	none
Heather Eastman	4440 E Colfax Denver CO 80204	523411044	4%	none

Form 106CR

Other Credits

Line 7	Historic property preservation credit	27
Line 8	Child care contribution credit	28
Line 9	Child care center, family investment credit credit	29
Line 10	Employer child care investment credit	30
Line 11	School to career investment credit	31
Line 12	Works program credit	34
Line 13	Contaminated land redevelopment credit	35
Line 14	Aircraft manufacturer new employee credit	37
Line 15	Job growth incentive tax credit	38
Line 16	Colorado innovation investment tax credit	39
Line 17	Alternative fuel refueling facility credit	40
Line 18	Nonrefundable alternative fuel vehicle credit	41

Partner/S-Corp Test 8

Filed late on 10-15-2014

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 0617, DR 1366

Tax year begin date	1-1-2013
Tax year end date	12-31-2013
Taxpayer name	Shoe World
Colorado account number	04412457
Taxpayer federal employer identification number	66-0000005
Taxpayer address	25 Maple Ave Toronto Ontario Canada M5V1J1
Direct debit information	
Routing number	302075128
Account type	Checking
Account number	1234567557
Account holder type	Business
Debit date	10-15-2014
Attaching a statement of reportable transaction	checked
A. Business Type	Limited Partnership
B. Beginning depreciable assets	3,740,000
C. Ending depreciable assets	3,840,000
D. Kind of business	Retail footwear
E. Date of organization or incorporation	10-1-91
F. Check if this is a final return	
G. Check if last four years were adjusted by IRS or amended	
Explanation of adjustments or amendments	
H. Number of partners	5
Signing officer	Bo Sakic, Treasurer
Date signed	10-15-14
Preparer name	Toronto Tax Partners
Preparer phone	416-341-5000
Date	10-14-14

Form 106 Test 8

Part I: Computation of Colorado Income

Line 1	Ordinary income from line 1 federal Schedule K	7,800,000
Line 2	Total amount of all other income	200,000
Line 3	Modifications increasing federal taxable income	1000
Line 4	Total of ordinary income and additions	8,001,000
Line 5	Allowable deductions from federal Schedule K	6,200,000
Line 6	Modifications decreasing federal taxable income	2000
Line 7	Total subtractions from federal income	6,202,000
Line 8	Total adjusted income	1,799,000
Line 9	Colorado Source Income from Part IV	180,080

Part II: Composite Nonresident Income Tax Return

Line 10	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	45020
Line 11	Tax, 4.63 percent of line 10	2084
Line 12	Allowable miscellaneous credits	100
Line 14	Allowable Enterprise Zone credits	790
Line 15	Allowable auction group license fee credit	50
Line 16	Total credits claimed	940
Line 17	Net tax	1144
Line 18	Estimated tax and extension payments and credits	200
Line 20	Allowable Innovative Motor vehicle Credit	452
Line 21	Allowable Instream Flow Credit	100
Line 22	Subtotal of payments, withholding and refundable credits lines 18-21	752
Line 23	Late payment penalty	31
Line 24	Interest	6
Line 26	Amount owed	429

Part III

Shareholder partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership	Election or %Checkbox composite
Avalance Lavine	28 Leaf Ave Toronto Ontario Canada M5V1J1	922171115	10%	composite
Monte Hallmark	28 Leaf Ave Toronto Ontario Canada M5V1J1	925181125	15%	composite
Barry Walker	28 Leaf Ave Toronto Ontario Canada M5V1J1	928191135	65%	0107attached
Bo Sakic	28 Leaf Ave Toronto Ontario Canada M5V1J1	922110155	4%	0108 filed
Heather Eastman	4500 S Broadway Englewood CO 80204	523550155	6%	none

Part IV

Line 1	Total modified federal taxable income	1,799,000
		Colo Total
Line 2	Gross sales of tangible goods	200,000 2,000,000
Line 3	Revenue from services	300,000 3,000,000
Line 4	Gross rents and royalties from real property	40,000 400,000
Line 5	Gross proceeds from sales of real property	50,000 500,000
Line 6	Taxable interest and dividend income	60,000 600,000
Line 7	Gain from sales of intangible personal property	70,000 700,000
Line 8	Patent and copyright royalties	80,901 800,900
Line 9	Personal services revenue	9000 90,000
Line 10	Total revenue	809,901 8,090,900
Line 11	Colorado revenue divided by Total revenue	10.01%

(Test 8 continued)

Income directly allocable

Line 12a Rents & royalties from nonbusiness real and tangible property	
Line 12b Nonbusiness capital gains/losses	
Line 12c Nonbusiness interest and dividends	
Line 12d Nonbusiness patent and copyright royalties	
Line 12e Other nonbusiness income	
Line 12f Total income directly allocable	
Line 13 Modified taxable income subject to apportionment by formula	1,799,000
Line 14 Income apportioned to Colorado by formula	180,080

Income directly allocable to Colorado

Line 15a Rents & royalties from nonbusiness real and tangible property	
Line 15b Nonbusiness capital gains/losses	
Line 15c Nonbusiness interest and dividends	
Line 15d Nonbusiness patent and copyright royalties	
Line 15e Other nonbusiness income	
Line 15f Total income directly allocable	
Line 16 Total income apportioned to Colorado	180,080
Line 17 Election to treat non-business income as business income	checked

Form 106CR

Line 11 School to career investment credit	200
Line 20 Innovative Motor Vehicle Credit	1806
Line 21 Instream Flow credit	400
Line 22 Certified auction group license fee	200
Line 23 Total Enterprise Zone credits used	790

Colorado Form DR 0617

Line 1 Model year	2013
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2013
Line 6 Acquisition type	Leased
Line 7 Incremental price difference	13920
Line 8 Federal credit	7500
Line 9 Other grants, credits	0
Line 10 Total credits	7500
Line 11 Price minus credits	6420
Line 12 Used cost or lease value	10800
Line 13 MSRP	28800
Line 14 Cost divided by MSRP	.375
Line 15 Lesser of 1 or line 14	.375
Line 16 Adjusted incremental price diff	2408
Line 17 Allowed credit percentage	75%
Line 18 Tentative tax credit	1806
Line 19 MSRP, used cost, or lease value	10800
Line 20 Federal credit	0
Line 22 Total credits	7500
Line 23 Price minus credits	3300
Line 24 Battery capacity	24
Line 25 Capacity divided by 100	.24
Line 26 Tentative tax credit	792
Line 34 Largest tentative credit	1806
Line 35 Maximum allowable credit	7500
Line 36 Smaller of lines 34 and 35	1806

(Test 8 continued)

FORM DR 1366

Shoe World

Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

INVESTMENT TAX CREDIT

Sec A	EZ ITC credit from 2001	50
Sec A	EZ ITC credit from 2005	60
Line 9	EZ commercial vehicle current investment	10000
Line 10	Commercial vehicle investment tax credit	150
Line 11	EZ ITC current investment	12000
Line 12	EZ ITC current year credit	360
Line 13	EZ ITC credit from prior year(s)	110
Line 14	Available credit	620
Line 17	EZ ITC credit used in current year	50 (for composite filing)

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2008	65
Sec A	Enhanced rural EZ NBF employee credit from 2009	70
Sec A	EZ Ag employee processing crdt from 2010	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2006	55
Sec A	EZ employee health ins credit from 2011	65
Line 18	Monthly average qualified employees	10.5
Line 19	Previously claimed employee count	9
Line 21	Employee increase x 500	750 (1.5 x 500)
Line 22	Number of employees in enhanced rural EZ	.5
Line 23	Employees in enhanced rural EZ x 2000	1000
Line 24	Number of employees in ag processing	1
Line 25	Number of employees in ag processing x 500	500
Line 26	Number of ag employees in enhanced rural EZ	.5
Line 27	Ag employees in enhanced rural EZ x 500	250
Line 28	Number of health ins qualified employees	1
Line 29	Qualified health employees x 200	200
Line 30	New business employee credits from prior years	315
Line 31	Current year new employee credits	3015
Line 32	New employee credits used in current year	564 (for composite filing)

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Line 33	Cash contributions	100
Line 34	In-kind contributions	200
Line 41	Current year contribution credit available	75
Line 42	Contribution credit carried from prior year(s)	25
Line 44	Contribution credit used in current year	25 (for composite filing)

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 45	Current year qualified expenditures	2000
Line 46	Rehabilitation credit generated in current year	500
Line 49	Rehabilitation credit used in current year	75 (for composite filing)

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A	EZ research development credit from 2004	15
Line 50	Current year qualified expenditures	2000
Line 51	First preceding year expenditures	1500
Line 52	Second preceding year expenditures	1000
Line 56	Research credit allowed in current year	6
Line 58	25% of allowable from 2010 credit schedule	25
Line 59	25% of allowable from 2011 credit schedule	25
Line 60	25% of allowable from 2012 credit schedule	25
Line 63	Research credit used in current year	31 (for composite filing)

JOB TRAINING PROGRAM CREDIT

Sec A	EZ job training program credit from 2003	20
Line 64	Current year investment in qualified training	2000
Line 65	Job training credit generated in current year	200
Line 68	Job training credit used in current year	20 (for composite filing)
Line 69	Rural tech credit carryforward used in current year	25 (for composite filing)
LINE 70	Total EZ credit used in current year	790 (for composite filing)

