

**Taxpayer Service Division  
Colorado Department of Revenue**

**November 12, 2014 (Draft)**

**Test Package for  
Electronic Filing Software Developers  
Business Income Tax Returns  
Modern eFile  
Tax Year 2014**

**(Calendar Year 2015)**

Rev 1 On tests 1, 5, and 8, correct the carryforward year on the DR 1366 EZ new business facility employee to 2009 and the carryforward year for enhanced rural ag employee to 2008. Change DR 1366 line 36 to .2.

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, 2014 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 9, 2015. 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](mailto:Stephen.Asbell@state.co.us).

**NOTES:**

The tests for Hott Corp(test 1) and Package Deal(test 6) have information to complete Form DR 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, 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

1-1-2014

Tax year end date

12-31-2014

Taxpayer name

Hott Corp

Taxpayer Colorado account number

02411111

Taxpayer federal employer identification number

11-0000029

Taxpayer address

1111 E 1<sup>st</sup>

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 1<sup>st</sup>

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

6-10-15

Preparer name

Sid Smith

Preparer address

1112 E Main

Leadville CO 80461

Preparer phone

719-123-6789

**Form 112 Test 1**Part 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 interest	690 GCE, Non-Colo muni
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 Efile or attach DR 1316
Line 12 Other subtractions	1011 Section 78 gross up
Line 13 Total of lines 8-12	4038

**Taxable Income**

Line 14 Modified federal taxable income	98,661
Line 15 Colorado taxable income before NOL	98,661
Line 16 Colorado net operating loss	1015
Line 17 Colorado taxable income	97,646
Line 18 Tax	4521

**Credits**

Line 19 Total non-refundable credits	2195
Line 20 Total Enterprise Zone credits used from DR 1366	2326
Line 21 Net tax	0
Line 22 Recapture of prior year credits	29
Line 23 Total of lines 21 and 22	29
Line 24 Estimated tax and extension payments, credits	1400
Line 25 W2-G withholding from lottery winnings	100 efile or attach W-2G
Line 26 Refundable alternative fuel vehicle credit	1806 efile or attach DR 0617
Line 28 Total of lines 24-27	3306
Line 29 Net tax due	0
Line 34 Overpayment	3277
Line 35 Amount to be credited to estimated tax	1200
Line 36 Overpayment to be refunded	2077

**Form 112CR**

Line 1 Tax liability from Form 112 line 18	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	488
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 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)	2483 Misc

**Colorado Form DR 0617**

Line 1 Model year	2014
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2014
Line 6 Acquisition type	Leased
Line 7 MSRP,used cost,lease value,conversion	10908
Line 8 Federal credit	7500
Line 9 Other grants, credits	1000
Line 10 Total credits	8500
Line 11 Cost minus credits	2408
Line 12 Credit percentage	75.0
Line 13 Tentative tax credit	1806
Line 15 Allowable credit	1806
Credit from Part 2, 3, or 4	1806

(Test 1 continued)

**Colorado Form DR 1305**

Line 1	Donated for gov't approval	No
Line 2	Series of transactions	No
LINE 5	Donation date	3-15-14
Line 6	Tax credit certificate number	TCC-2014-555
Line 7	Federal income tax deduction	Yes
Line 8	Potential credit	1500
Line 9	Percent interest	33.333%
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:	4-15-14
	Amount of credit:	200
	Transferee 2 name:	Lynnette Nichols
	SSN:	400005025
	Date of transfer:	4-15-14
	Amount of credit:	200
Line 24	Checkbox	A type of donor
Line 25	Credit from	Self
Line 26	EIN	110000029
Line 28	Tax credit certificate number	TCC-2014-555
Line 29	Date credit received	3-15-14
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	2000-01-01
Sec E 1(c)	Date sold	2014-01-10
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 2003	50
Sec A	EZ ITC credit from 2005	40
Sec A	EZ ITC renewable energy credit from 2006	20
Line 1	EZ ITC credit from prior year(s)	110
Line 2	EZ ITC current investment	12000
Line 3	EZ commercial vehicle current investment	10000
Line 4	EZ renewable energy investment	10000
Line 12	Commercial vehicle investment tax credit	150
Line 14	EZ ITC current year credit	660
Line 16	Available credit	810
Line 18	EZ ITC credit used in current year	50

**NEW EMPLOYEE CREDIT**

Sec A	EZ New Bus Facility employee crdt from 2009	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 2008	55
Sec A	EZ employee health ins credit from 2011	65
Line 23	Carryforward credit total	315
Line 25	New facility carryforward credit used	315
Line 26	Average number new employees for current year	9.5
Line 27	Number of employees claimed previous year	8.5
Line 29	Number of new employees x 1100	1100
Line 30	Number of new employees in enhanced rural EZ	.5
Line 31	New employees in enhanced rural EZ x 2000	1000
Line 32	Number of new employees in ag processing	1
Line 33	New employees in ag processing x 500	500
Line 34	Number of new ag employees in enhanced rural EZ	.5
Line 35	New ag employees in enhanced rural EZ x 500	250
Line 36	Number of new health ins qualified employees	.2
Line 37	New qualified health employees x 1000	200
Line 38	Current year new employee credits	3015
Line 39	New employee credits used in current year	1785

**EZ CONTRIBUTION CREDIT**

Sec A	EZ contribution credit from 2011	25
Line 40	Cash contributions	100
Line 41	In-kind contributions	200
Line 48	Current year contribution credit available	75
Line 49	Contribution credit carried from prior year(s)	25
Line 51	Contribution credit used in current year	25

**EZ COMMERCIAL BUILDING REHABILITATION CREDIT**

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 52	Current year qualified expenditures	2000

(Test 1 continued)

Line 53 Rehabilitation credit generated in current year	500
Line 56 Rehabilitation credit used in current year	75

**EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT**

Sec A EZ research development credit from 2004	15
Line 57 Current year qualified expenditures	2000
Line 58 First preceding year expenditures	1500
Line 59 Second preceding year expenditures	1000
Line 63 Research credit allowed in current year	6
Line 65 25% of allowable from 2011 credit schedule	25
Line 66 25% of allowable from 2012 credit schedule	25
Line 67 25% of allowable from 2013 credit schedule	25
Line 70 Research credit used in current year	31

**JOB TRAINING PROGRAM CREDIT**

Sec A EZ job training program credit from 2003	20
Line 71 Current year investment in qualified training	2000
Line 72 Job training credit generated in current year	240
Line 75 Job training credit used in current year	20
Line 76 Rural tech credit carryforward used in current year	25
Line 77 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:

(08-14-2014)

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

2014 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, 2014

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 1<sup>st</sup>.

Respectfully,

Erwin Johnson  
President

2014 C-corp attachment Test #1

Gross conservation easement appraisal summary

May 5, 2014

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

2014 C-corp attachment Test #1

School-to-career investment credit approved participant

May 5, 2014

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

2014 C-corp attachment Test #1

Contaminated land redevelopment credit approval

May 5, 2014

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 2-1-2014  
Tax year end date 1-31-2015

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 5-15-2015

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 5-14-15

## 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 200  
Line 11 Colorado marijuana deduction 808  
Line 13 Total of lines 8-12 1008

### Taxable Income

Line 14 Modified federal taxable income 59,192  
Line 15 Colorado taxable income before NOL 22,371  
Line 17 Colorado taxable income 22,371  
Line 18 Tax 1036

### Credits

Line 20 Net tax 1036  
Line 27 Instream Flow Credit 100  
Line 28 Total lines 24-27 100  
Line 29 Net tax due 936  
Line 33 Amount owed 936

(Test 2 continued)

**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%
<b>Income directly allocable</b>		
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
<b>Income directly allocable to Colorado</b>		
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 7-20-15  
Forms: 112, Schedule C

Tax year begin date 1-1-2014  
Tax year end date 12-31-2014  
  
Taxpayer name Gametime Corp  
Taxpayer federal employer identification number 11-0000027  
Taxpayer address 333 NW 33<sup>rd</sup> Ave  
Chicago IL 60616

Direct debit information  
Routing number 302075128  
Account type Checking  
Account number 12345680  
Account holder type Business  
Debit date 7-20-2015

Corporation books in c/o Trey Thomas  
Corporation books address 333 NW 33<sup>rd</sup> 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 7-19-15

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 14 Modified federal taxable income 600,000  
Line 15 Colorado taxable income before NOL 151,752  
Line 17 Colorado taxable income 151,752  
Line 18 Tax 7026

#### Credits

Line 20 Net tax 7026  
Line 22 Total of lines 20 and 21 7026  
Line 24 Estimated tax and extension payments, credits 5000  
Line 28 Total of lines 24-27 5000  
Line 29 Net tax due 2026  
Line 30 Late payment penalty 132  
Line 31 Interest 15  
Line 33 Amount owed 2173

### Schedule C

Parent

A. Name Gametime Corp  
Address 333 NW 33<sup>rd</sup> 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 3<sup>rd</sup> 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	4-4-2014
Tax year end date	4-5-2015
Taxpayer name	Acme Fantastic Gizmos
Colorado account number	01411444
Taxpayer federal employer identification number	11-0000013
Taxpayer address	424 14 <sup>th</sup> 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 <sup>th</sup> 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	8-10-15
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 12 Other subtractions 1000 Mass transit expense  
Line 13 Total of lines 8-12 1000

**Taxable Income**

Line 14 Modified federal taxable income 878,344  
Line 15 Colorado taxable income before NOL 96,800 Gross Colorado sales  
Line 17 Colorado taxable income 96,800  
Line 18 Tax 4482

**Credits**

Line 20 Net tax 4482  
Line 22 Total of lines 19 and 20 4482  
Line 24 Estimated tax and extension payments, credits 4500  
Line 28 Total of lines 23-26 4500  
Line 29 Net tax due 0  
Line 34 Overpayment 18  
Line 36 Overpayment to be refunded 18

**Schedule C**

Parent

A. Name Acme Fantastic Gizmos  
Address 424 14<sup>th</sup> 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 1-1-2014  
Tax year end date 12-31-2014  
  
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 7-15-15

Preparer name Texas Taxes  
Preparer phone 280-123-5555  
Date 7-8-15

## 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	Colorado marijuana deduction	100,000
Line 7	Modifications decreasing federal taxable income	500,000
Line 8	Total subtractions from federal income	5,600,000
Line 9	Total adjusted income	1,650,000
Line 10	Colorado Source Income from Part IV	220,172

### Part II: Composite Nonresident Income Tax Return

Line 11	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	132,103
Line 12	Tax, 4.63 percent of line 11	6116
Line 13	Allowable miscellaneous credits	3962
Line 15	Enterprise zone credits allocated to these shareholders	1396
Line 17	Total credits claimed	5358
Line 18	Net tax	758
Line 19	Estimated tax and extension payments and credits	2000
Line 20	Withholding from lottery or gambling winnings	500 efile or attach W-2G
Line 21	Refundable innovative motor vehicle credit allocated to these shareholders	1084
Line 23	Subtotal of payments, withholding and refundable credits	3584
Line 28	Overpayment	2826
Line 29	Amount to be credited to estimated tax	1200
Line 30	Overpayment to be refunded	1626

### 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	1806
Line 23 Total enterprise credits used	2326

**Colorado Form DR 0617**

Line 1 Model year	2014
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2014

(Test 5 continued)

Line 6	Acquisition type	Leased
Line 7	MSRP,used cost,lease value,conversion	10908
Line 8	Federal credit	7500
Line 9	Other grants, credits	1000
Line 10	Total credits	8500
Line 11	Cost minus credits	2408
Line 12	Credit percentage	75.0
Line 13	Tentative tax credit	1806
Line 15	Allowable credit	1806
	Credit from Part 2, 3, or 4	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 2003	50
Sec A	EZ ITC credit from 2005	40
Sec A	EZ ITC renewable energy credit from 2006	20
Line 1	EZ ITC credit from prior year(s)	110
Line 2	EZ ITC current investment	12000
Line 3	EZ commercial vehicle current investment	10000
Line 4	EZ renewable energy investment	10000
Line 12	Commercial vehicle investment tax credit	150
Line 14	EZ ITC current year credit	660
Line 16	Available credit	810
Line 18	EZ ITC credit used in current year	50

**NEW EMPLOYEE CREDIT**

Sec A	EZ New Bus Facility employee crdt from 2009	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 2008	55
Sec A	EZ employee health ins credit from 2011	65
Line 23	Carryforward credit total	315
Line 25	New facility carryforward credit used	315
Line 26	Average number new employees for current year	9.5
Line 27	Number of employees claimed previous year	8.5
Line 29	Number of new employees x 1100	1100
Line 30	Number of new employees in enhanced rural EZ	.5
Line 31	New employees in enhanced rural EZ x 2000	1000
Line 32	Number of new employees in ag processing	1
Line 33	New employees in ag processing x 500	500
Line 34	Number of new ag employees in enhanced rural EZ	.5
Line 35	New ag employees in enhanced rural EZ x 500	250
Line 36	Number of new health ins qualified employees	.2
Line 37	New qualified health employees x 1000	200
Line 38	Current year new employee credits	3015
Line 39	New employee credits used in current year	1785

**EZ CONTRIBUTION CREDIT**

Sec A	EZ contribution credit from 2011	25
Line 40	Cash contributions	100
Line 41	In-kind contributions	200
Line 48	Current year contribution credit available	75
Line 49	Contribution credit carried from prior year(s)	25
Line 51	Contribution credit used in current year	25

**EZ COMMERCIAL BUILDING REHABILITATION CREDIT**

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 52	Current year qualified expenditures	2000

(Test 5 continued)

Line 53 Rehabilitation credit generated in current year	500
Line 56 Rehabilitation credit used in current year	75

**EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT**

Sec A EZ research development credit from 2004	15
Line 57 Current year qualified expenditures	2000
Line 58 First preceding year expenditures	1500
Line 59 Second preceding year expenditures	1000
Line 63 Research credit allowed in current year	6
Line 65 25% of allowable from 2011 credit schedule	25
Line 66 25% of allowable from 2012 credit schedule	25
Line 67 25% of allowable from 2013 credit schedule	25
Line 70 Research credit used in current year	31

**JOB TRAINING PROGRAM CREDIT**

Sec A EZ job training program credit from 2003	20
Line 71 Current year investment in qualified training	2000
Line 72 Job training credit generated in current year	240
Line 75 Job training credit used in current year	20
Line 76 Rural tech credit carryforward used in current year	25
Line 77 Total EZ credit used in current year	2326

(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: (08-14-2014)

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, DR1305

Tax year begin date

1-1-2014

Tax year end date

12-31-2014

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

7-15-15

Preparer name

Package Taxes

Preparer phone

303-205-3333

Date

7-8-15

## 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 7	Modifications decreasing federal taxable income	
Line 8	Total subtractions from federal income	2,400,000
Line 9	Total adjusted income	420,000
Line 10	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 1305

Line 1	Donated for gov't approval	No
Line 2	Series of transactions	No
LINE 5	Donation date	3-15-14
Line 6	Tax credit certificate number	TCC-2014-555
Line 7	Federal income tax deduction	Yes
Line 8	Potential credit	1500
Line 9	Percent interest	33.333%
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:	4-15-14
	Amount of credit:	200
	Transferee 2 name:	Lynnette Nichols
	SSN:	400005025
	Date of transfer:	4-15-14
	Amount of credit:	200
Line 24	Checkbox	A type of donor

(Test 6 continued)

Line 25 Credit from	Self
Line 26 EIN	110000010
Line 28 Tax credit certificate number	TCC-2014-555
Line 29 Date credit received	3-15-14
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 1-1-2014  
Tax year end date 12-31-2014

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 9-14-15

Preparer name Elite Tax Service  
Preparer phone 303-205-3344  
Date 9-9-15

## 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 7	Modifications decreasing federal taxable income	57,000
Line 8	Total subtractions from federal income	3,577,000
Line 9	Total adjusted income	757,404
Line 10	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	1-1-2014
Tax year end date	12-31-2014
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	10-15-2015
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	10-15-15
Preparer name	Toronto Tax Partners
Preparer phone	416-341-5000
Date	10-14-15

**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 7	Modifications decreasing federal taxable income	2000
Line 8	Total subtractions from federal income	6,202,000
Line 9	Total adjusted income	1,799,000
Line 10	Colorado Source Income from Part IV	180,080

**Part II: Composite Nonresident Income Tax Return**

Line 11	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	45020
Line 12	Tax, 4.63 percent of line 11	2084
Line 13	Allowable miscellaneous credits	100
Line 15	Allowable Enterprise Zone credits	582
Line 16	Allowable auction group license fee credit	50
Line 17	Total credits claimed	732
Line 18	Net tax	1352
Line 19	Estimated tax and extension payments and credits	200
Line 21	Allowable Innovative Motor vehicle Credit	452
Line 22	Allowable Instream Flow Credit	100
Line 23	Subtotal of payments, withholding and refundable credits lines 18-21	752
Line 24	Late payment penalty	48
Line 25	Interest	9
Line 27	Amount owed	657

**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
Election date	1-1-2013

**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	2326

**Colorado Form DR 0617**

Line 1 Model year	2014
Line 2 Vehicle make	Nissan
Line 3 Vehicle model	Leaf S
Line 4 Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5 Date purchased	8-15-2014
Line 6 Acquisition type	Leased
Line 7 MSRP, used cost, lease value, conversion	10908
Line 8 Federal credit	7500
Line 9 Other grants, credits	1000
Line 10 Total credits	8500
Line 11 Cost minus credits	2408
Line 12 Credit percentage	75.0
Line 13 Tentative tax credit	1806
Line 15 Allowable credit	1806
Credit from Part 2, 3, or 4	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 2003	50
Sec A	EZ ITC credit from 2005	40
Sec A	EZ ITC renewable energy credit from 2006	20
Line 1	EZ ITC credit from prior year(s)	110
Line 2	EZ ITC current investment	12000
Line 3	EZ commercial vehicle current investment	10000
Line 4	EZ renewable energy investment	10000
Line 12	Commercial vehicle investment tax credit	150
Line 14	EZ ITC current year credit	660
Line 16	Available credit	810
Line 18	EZ ITC credit used in current year	50

**NEW EMPLOYEE CREDIT**

Sec A	EZ New Bus Facility employee crdt from 2009	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 2008	55
Sec A	EZ employee health ins credit from 2011	65
Line 23	Carryforward credit total	315
Line 25	New facility carryforward credit used	315
Line 26	Average number new employees for current year	9.5
Line 27	Number of employees claimed previous year	8.5
Line 29	Number of new employees x 1100	1100
Line 30	Number of new employees in enhanced rural EZ	.5
Line 31	New employees in enhanced rural EZ x 2000	1000
Line 32	Number of new employees in ag processing	1
Line 33	New employees in ag processing x 500	500
Line 34	Number of new ag employees in enhanced rural EZ	.5
Line 35	New ag employees in enhanced rural EZ x 500	250
Line 36	Number of new health ins qualified employees	.2
Line 37	New qualified health employees x 1000	200
Line 38	Current year new employee credits	3015
Line 39	New employee credits used in current year	1785

**EZ CONTRIBUTION CREDIT**

Sec A	EZ contribution credit from 2011	25
Line 40	Cash contributions	100
Line 41	In-kind contributions	200
Line 48	Current year contribution credit available	75
Line 49	Contribution credit carried from prior year(s)	25
Line 51	Contribution credit used in current year	25

**EZ COMMERCIAL BUILDING REHABILITATION CREDIT**

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 52	Current year qualified expenditures	2000
Line 53	Rehabilitation credit generated in current year	500
Line 56	Rehabilitation credit used in current year	75

**EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT**

Sec A	EZ research development credit from 2004	15
Line 57	Current year qualified expenditures	2000
Line 58	First preceding year expenditures	1500
Line 59	Second preceding year expenditures	1000
Line 63	Research credit allowed in current year	6
Line 65	25% of allowable from 2011 credit schedule	25
Line 66	25% of allowable from 2012 credit schedule	25
Line 67	25% of allowable from 2013 credit schedule	25
Line 70	Research credit used in current year	31

(Test 8 continued)

**JOB TRAINING PROGRAM CREDIT**

Sec A	EZ job training program credit from 2003	20
Line 71	Current year investment in qualified training	2000
Line 72	Job training credit generated in current year	240
Line 75	Job training credit used in current year	20
Line 76	Rural tech credit carryforward used in current year	25
Line 77	Total EZ credit used in current year	2326