



DO NOT SEND

2018 Enterprise Zone Credit and Carryforward Schedule

(See form which starts on the next page)

General Instructions

Use this form to calculate enterprise zone credits earned in the current tax year and to report any carryforward amounts from previous years (or any applicable carry back amounts). Total non-refundable credit claimed cannot exceed the statutory limit or current year tax liability. **Any taxpayer who claims an enterprise zone credit is statutorily required to file their returns electronically (§39-30-111, C.R.S.) and most software products and tax preparers have the ability to meet this requirement.** Revenue Online can also be used to file your return and attachments electronically. If you are unable to file electronically, attach this DR 1366 schedule and any supporting documentation to your paper return. **HOWEVER, the Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

You must submit copies of certification forms or emails generated from the EZ Tax Credit online system with your tax return. Read FYI publications Income 10, 11, 22, 23, 24, 31 and 36 to learn specific information about the enterprise zone program and the limitations imposed upon the credits. Additional information is available at AdvanceColorado.com/EZ

Follow the instructions and the example below to report unused enterprise zone credit(s) from a previous year or to list an applicable carryback. List **only** the carryforward or carryback amount, **not** the full credit amount generated for that year. If more than 5 years of carryforward/carryback credits are being reported attach a supplemental spreadsheet. Complete the year 20YY and the dollar amount of the carryforward/carryback for each year.

Follow the instructions to calculate the credit amount(s) that will be used to offset your tax liability. Only use current year credit generated once all carryforward credit has been exhausted.

Example of Carryforward Credit Reporting:

Composite filings: Complete form DR 1366 to reflect the aggregate credits for the composite members.

Pass-through entities: Form DR 1366 must be completed for the pass-through entity to calculate the credits available for pass-through. Use form DR 0078A to report any enterprise zone credits that are being distributed to investors/owners. Furthermore, each recipient of pass-through credits shall complete form DR 1366 to claim their portion of the credit that is identified in form DR 0078A. If you are using a credit received from a pass-through entity, complete row b.) in the carryforward table and list the FEIN or account number of the pass-through entity for each credit you are claiming.

Important information regarding the refundable investment tax credit for renewable energy investments: The \$750,000 cap is applicable at the partnership or pass-through entity level. The combination of credits claimed and used by investors/owners and any composite members cannot exceed \$750,000 for a tax year.

Example: Reporting carryforward credit

In 2014 you generated \$1,000 of investment tax credit but you were unable to use \$500 and are carrying that forward. In 2015 you generated \$1,000 and in 2017 you generated \$3,500. You have a \$4,000 tax liability this year to apply your carryforward credits against. Enter the amount you are carrying forward for each year in row a) for each credit. Enter the amount of credit you are using against your current tax liability in row c), beginning with the oldest credits first. Finally, enter the difference between the amount you have to carry forward and the amount you use in row d). This will be the amount you have remaining to carry forward next year. For the Investment Tax Credit, carryback credit may be reported the same way. Enter the year the credit was generated, how much is being used for current liability, and the difference which can be carried to another tax year.

The <i>Investment Tax Credit</i> carryforward is available for 12 years (3 year carryback)						
Year Credit Generated	● 2014	● 2015	● 2017	● 20	● 20	Total
a). Amount of Carryforward Available	● \$500	● \$1,000	● \$3,500	● \$	● \$	\$5,000
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used Against Line 12	● \$500	● \$1,000	● \$2,500	● \$	● \$	\$4,000
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$0	\$0	\$1,000	\$	\$	\$1,000
Pass Through Entity FEIN	●		Pass Through Entity Account Number	●		



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2018 Enterprise Zone Credit and Carryforward Schedule

If claiming an Enterprise Zone credit, you must submit this schedule with your return.

Last Name or Business Name	First Name	Middle Initial	Account Number

Check this box if you are submitting supplemental spreadsheets to report carry-forward amounts or pass-through entity information:

Pass-Through Entity Name	Ownership %	Entity Account Number

PART I: Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

Section A - Refundable credit for renewable energy investment (for new investments on or after January 1, 2016)

(Attach a spreadsheet detailing information for lines 1 and 2 if more than one investment is claimed.)

1. Renewable energy investment amount	• 1		00
2. Year of renewable energy investment	• 2		
3. 3% of the amount on line 1	3		00
4. 80% of the amount on line 3: This is the refundable credit amount for a renewable energy investment.	4		00
5. Is the amount on line 4 greater than \$750,000? If yes, enter \$750,000 on line 5. If no, enter the amount from line 4 on line 5.	• 5		00
6. If line 4 is greater than \$750,000, subtract \$750,000 from line 4 and enter the difference on this line 6. This is the amount to be refunded for the partnership for future years.	• 6		00

Section B - Limitation for allowable Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

7. Current year tax liability	• 7		00
8. Statutory limitation	8	\$5,000	00
9. Line 7 minus line 8. If line 7 is less than line 8 enter 0	• 9		00
10. 50% of line 9	10		00
11. Line 8 plus line 10	11		00
12. Enter the smaller of lines 7 or 11. This is the current year limit for allowable credit.	• 12		00





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Name	Account Number

Section C - Credit Carried Forward and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit

Use of these credits is limited by the amount of your current year tax liability. Only use carryforward and pass-through credit that does not exceed the limitation calculated on line 12 in section B above.

The *Investment Tax Credit* carryforward is available for 12 years (3 year carryback).

Year Credit Generated	• 20	• 20	• 20	• 20	• 20	Total
a). Amount of Carryforward Available	• \$	• \$	• \$	• \$	• \$	\$
b). Amount of Credit Received from a Pass-Through Entity	• \$	• \$	• \$	• \$	• \$	\$
c). Amount of Credit Used Against Line 12	• \$	• \$	• \$	• \$	• \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	•	Pass Through Entity Account Number			•	

The *Commercial Vehicle Investment Tax Credit* carryforward is available for 12 years.

Year Credit Generated	• 20	• 20	• 20	• 20	• 20	Total
a). Amount of Carryforward Available	• \$	• \$	• \$	• \$	• \$	\$
b). Amount of Credit Received from a Pass-Through Entity	• \$	• \$	• \$	• \$	• \$	\$
c). Amount of Credit Used Against Line 12	• \$	• \$	• \$	• \$	• \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	•	Pass Through Entity Account Number			•	

The *Renewable Energy Investment Tax Credit* carryforward is available for 22 years.

Year Credit Generated	• 20	• 20	• 20	• 20	• 20	Total
a). Amount of Carryforward Available	• \$	• \$	• \$	• \$	• \$	\$
b). Amount of Credit Received from a Pass-Through Entity	• \$	• \$	• \$	• \$	• \$	\$
c). Amount of Credit Used Against Line 12	• \$	• \$	• \$	• \$	• \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	•	Pass Through Entity Account Number			•	

13. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 14.	Grand Total	\$
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Name		Account Number	
Section D - Current Year Credit Generated and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit			
	• Column A Credit Available	• Column B Credit Used	
14. Enter the amount from line 13 from Section C above, carryforward and pass-through credit used to offset current tax liability •14			00
15. Current year Investment Tax Credit investment amount generated •15	00		
16. Enter 3% of line 15 in Column A. Is the amount in line 14 less than the amount on line 12? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 14, line 16 Column B, line 19 Column B, and line 22 Column B cannot exceed the limit calculated on line 12. •16	00		00
17. Subtract line 16 Column B from line 16 Column A and enter the result on line 17. This is the amount of carryforward available next year. •17	00		
18. Current year Commercial Vehicle Investment Tax Credit investment amount generated •18	00		
19. Enter 1.5% of line 18 in Column A. Is the amount in line 14 less than the amount on line 12? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 14, line 16 Column B, line 19 Column B, and line 22 Column B cannot exceed the limit calculated on line 12. •19	00		00
20. Subtract line 19 Column B from line 19 Column A and enter the result on line 20. This is the amount of carryforward available next year. •20	00		
21. Current year Renewable Energy Investment Tax Credit investment amount generated. Do not include investment amounts refunded under section A of this form. •21	00		
22. Enter 3% of line 21 in Column A. Is the amount in line 14 less than the amount on line 12? If yes, enter the amount of credit used in Column B to offset current liability. The combination of line 14, line 16 Column B, line 19 Column B, and line 22 Column B cannot exceed the limit calculated on line 12. •22	00		00
23. Subtract line 22 Column B from line 22 Column A and enter the result on line 23. This is the amount of carryforward available next year. •23	00		
24. Credit Used: Enter the sum of line 14 Column B, line 16 Column B, line 19 Column B, and line 22 Column B. The total of this line 24 cannot exceed the current year limitation calculated on line 12. •24			00



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Name	Account Number

PART II: The New Employee Credit

Section A - Credit Carried Forward and Used for New Business Facility Employee Credit, Enhanced Rural New Business Facility Employee Credit, Agricultural Processing Employee Credit, Enhanced Rural Agricultural Processing Employee Credit, and Employee Health Insurance Credit

The *New Business Facility Employee* carryforward is available for 5 years.

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●	Pass Through Entity Account Number			●	

The *Enhanced Rural New Business Facility Employee* carryforward is available for 7 years.

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●	Pass Through Entity Account Number			●	

The *Agricultural Processing Employee* carryforward is available for 5 Years.

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●	Pass Through Entity Account Number			●	





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Name Account Number

Section A - Credit Carried Forward and Used for New Business Facility Employee Credit, Enhanced Rural New Business Facility Employee Credit, Agricultural Processing Employee Credit, Enhanced Rural Agricultural Processing Employee Credit, and Employee Health Insurance Credit (continued)

The Enhanced Rural Agricultural Processing Employee carryforward is available for 7 years.

Table with 7 columns: Year Credit Generated, 5 years of carryforward, and Total. Rows include Amount of Carryforward Available, Amount of Credit Received from a Pass-Through Entity, Amount of Credit Used, and sum of rows a and b minus row c.

The Employee Health Insurance carryforward is available for 5 Years.

Table with 7 columns: Year Credit Generated, 5 years of carryforward, and Total. Rows include Amount of Carryforward Available, Amount of Credit Received from a Pass-Through Entity, Amount of Credit Used, and sum of rows a and b minus row c.

25. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 26. Grand Total \$

Section B - Current Year Credit Generated and Used for New Business Facility Employee Credit, Enhanced Rural New Business Facility Employee Credit, Agricultural Processing Employee Credit, Enhanced Rural Agricultural Processing Employee Credit, and Employee Health Insurance Credit

Table with 3 columns: Description, Column A Credit Available, and Column B Credit Used. Rows 26-32 include calculations for credit used, employee averages, and carryforward amounts.



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Name	Account Number

Section B - Current Year Credit Generated and Used for New Business Facility Employee Credit, Enhanced Rural New Business Facility Employee Credit, Agricultural Processing Employee Credit, Enhanced Rural Agricultural Processing Employee Credit, and Employee Health Insurance Credit (continued)

	• Column A Credit Available	• Column B Credit Used
33. Enter line 32 multiplied by \$2,000 in Column A. Enter the amount of credit used in Column B. ● 33	00	00
34. Subtract line 33 Column B from line 33 Column A and enter the result on line 34. This is the amount of carryforward available next year. ● 34	00	
35. Number of qualified employees from line 29 that are agricultural processing employees. ● 35		
36. Enter line 35 multiplied by \$500 in Column A. Enter the amount of credit used in Column B. ● 36	00	00
37. Subtract line 36 Column B from line 36 Column A and enter the result on line 37. This is the amount of carryforward available next year. ● 37	00	
38. Number of qualified employees from line 29 that are agricultural processing employees that are located in an enhanced rural enterprise zone. ● 38		
39. Enter line 38 multiplied by \$500 in Column A. Enter the amount of credit used in Column B. ● 39	00	00
40. Subtract line 39 Column B from line 39 Column A and enter the result on line 40. This is the amount of carryforward available next year. ● 40	00	
41. Number of health insurance qualified employees. ● 41		
42. Enter line 41 multiplied by \$1,000 in Column A. Enter the amount of credit used in Column B. ● 42	00	00
43. Subtract line 42 Column B from line 42 Column A and enter the result on line 43. This is the amount of carryforward available next year. ● 43	00	
44. Credit Used: Enter the sum of line 26 Column B, line 30 Column B, line 33 Column B, line 36 Column B, line 39 Column B, and line 42 Column B. ● 44		00

PART III : Contribution to an Enterprise Zone Administrator Credit

Section A - Credit Carried Forward and Used for Contribution to Enterprise Zone Administrator

Contribution to An *Enterprise Zone Administrator* carryforward is available for 5 years.

Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●			Pass Through Entity Account Number	●	
45. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 46.				Grand Total	\$	



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Name		Account Number				
Section B - Current Year Credit Generated and Used for Contribution to Enterprise Zone Administrator		• Column A Credit Available			• Column B Credit Used	
46. Enter the amount from line 45 from Section A above, carryforward and pass-through credit used to offset current tax liability • 46					00	
47. Current year cash contributions • 47		00				
48. Value of current year in-kind contributions • 48		00				
49. Total of lines 47 and 48 • 49		00				
50. Enter the smaller of \$100,000 or 25% of line 49 • 50		00				
51. Statutory limitation for in-kind contributions: 50% of line 50 • 51		00				
52. Allowable in-kind contribution: the smaller of line 48 or 51 • 52		00				
53. Statutory limitation for cash contribution: line 50 minus line 52 • 53		00				
54. Allowable cash contribution: the smaller of line 47 or 53 • 54		00				
55. Enter the total of lines 52 and 54 in Column A. Enter the amount of credit used in Column B • 55		00			00	
56. Subtract line 55 Column B from line 55 Column A and enter the result on line 56. This is the amount of carryforward available next year. • 56		00				
57. Credit Used: Enter the sum of line 46 and line 55 Column B • 57					00	
PART IV : Vacant Commercial Building Rehabilitation Credit						
Section A - Credit Carried Forward and Used for Vacant Commercial Building Rehabilitation						
The <i>Vacant Commercial Building Rehabilitation</i> carryforward is available for 5 years.						
Year Credit Generated	• 20	• 20	• 20	• 20	• 20	Total
a). Amount of Carryforward Available	• \$	• \$	• \$	• \$	• \$	\$
b). Amount of Credit Received from a Pass-Through Entity	• \$	• \$	• \$	• \$	• \$	\$
c). Amount of Credit Used	• \$	• \$	• \$	• \$	• \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	•	Pass Through Entity Account Number			•	
58. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 59.				Grand Total	\$	



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Name		Account Number				
Section B - Current Year Credit Generated and Used for Vacant Commercial Building Rehabilitation						
		● Column A Credit Available			● Column B Credit Used	
59. Enter the amount from line 58 from Section A above, carryforward and pass-through credit used to offset current tax liability ● 59					00	
60. Current year qualified expenditures, if you are claiming credit for more than one commercial structure, submit multiple copies of this page. ● 60		00				
61. Enter the smaller of \$50,000 or 25% of line 60 in Column A. Enter the amount of credit used in Column B ● 61		00			00	
62. Subtract line 61 Column B from line 61 Column A and enter the result on line 62. This is the amount of carryforward available next year. ● 62		00				
63. Credit Used: Enter the sum of line 59 and line 61 Column B ● 63					00	
PART V: Research and Experimental Activities Credit						
Section A - Credit Carried Forward and Used for Research and Experimental Activities						
<i>Research and Experimental Activities carryforward is available until the full credit amount is exhausted.</i>						
Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●	Pass Through Entity Account Number		●		
64. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 65.				Grand Total	\$	
		● Column A Credit Available			● Column B Credit Used	
65. Enter the amount from line 64 from Section A above, carryforward and pass-through credit used to offset current tax liability ● 65					00	
66. Current year qualified expenditures ● 66		00				
67. First preceding year expenditures ● 67		00				
68. Second preceding year expenditures ● 68		00				
69. Enter the sum of lines 67 and 68 ● 69		00				
70. Enter 50% of line 69 ● 70		00				
71. Enter line 66 minus line 70 ● 71		00				
72. Allowable amount: 3% of line 71 ● 72		00				
73. Enter 25% of the amount on line 72 in Column A. Enter the amount of credit used in Column B ● 73		00			00	



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Name		Account Number				
Section B - Current Year Credit Generated and Used for Research and Experimental Activities (continued)						
	• Column A Credit Available		• Column B Credit Used			
74. Subtract line 73 Column B from line 73 Column A and enter the result on line 74. This is the amount of carryforward available next year. ● 74		00				
75. Enter 25% of the allowable amount from the applicable 2015 credit schedule in Column A. Enter the amount of credit used in Column B ● 75		00				00
76. Subtract line 75 Column B from line 75 Column A and enter the result on line 76. This is the amount of carryforward available next year. ● 76		00				
77. Enter 25% of the allowable amount from the applicable 2016 credit schedule in Column A. Enter the amount of credit used in Column B ● 77		00				00
78. Subtract line 77 Column B from line 77 Column A and enter the result on line 78. This is the amount of carryforward available next year. ● 78		00				
79. Enter 25% of the allowable amount from the applicable 2017 credit schedule in Column A. Enter the amount of credit used in Column B ● 79		00				00
80. Subtract line 79 Column B from line 79 Column A and enter the result on line 80. This is the amount of carryforward available next year. ● 80		00				
81. Credit Used: Enter the sum of line 65, line 73 Column B, line 75 Column B, line 77 Column B, and line 79 Column B. ● 81						00
PART VI : Job Training Program Credit						
Section A - Credit Carried Forward and Used for Job Training Program						
<i>Job Training Program carryforward is available for 12 years.</i>						
Year Credit Generated	● 20	● 20	● 20	● 20	● 20	Total
a). Amount of Carryforward Available	● \$	● \$	● \$	● \$	● \$	\$
b). Amount of Credit Received from a Pass-Through Entity	● \$	● \$	● \$	● \$	● \$	\$
c). Amount of Credit Used	● \$	● \$	● \$	● \$	● \$	\$
d). The sum of rows a. and b., minus row c. (carryforward to the next year)	\$	\$	\$	\$	\$	\$
Pass Through Entity FEIN	●	Pass Through Entity Account Number			●	
82. Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 83.			Grand Total	\$		



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Name			Account Number		
Section B - Current Year Credit Generated and Used for Job Training Credit			• Column A Credit Available		• Column B Credit Used
83. Enter the amount from line 82 from Section A above, carryforward and pass-through credit used to offset current tax liability ● 83					00
84. Current year investment in a qualified job training program ● 84			00		
85. Enter 12% of line 84 in Column A. Enter the amount of credit used in Column B ● 85			00		00
86. Credit Used: Enter the sum of line 83 and line 85 Column B ● 86					00
PART VII : Transfer to Income Tax forms					
87. Non-refundable credits - Enter the sum of lines 24, 44, 57, 63, 81, and 86 here AND on the line of the applicable form as follows: ● 87					00
Form	Form Title	Line	Form	Form Title	Line
DR 0104	Individual Income Tax Return	12	DR 0106CR	Pass-through Entity Credit Form	17B
DR 0105	Fiduciary Tax	14	DR 0112	Corporate Income Tax Return	21
DR 0106CR	Composite Return for Nonresidents Only	17A			
88. Refundable Credits - Enter the amount from line 5 here AND on the line of the applicable form as follows: ● 88					00
Form	Form Title	Line	Form	Form Title	Line
DR 0104CR	Individual Income Tax Return	7	DR 0106CR	Pass-through Entity Credit Form	27B
DR 0105	Fiduciary Tax	23	DR 0112	Corporate Income Tax Return	30
DR 0106CR	Composite Return for Nonresidents Only	27A			