

## 2013 Enterprise Zone Credit and Carryforward Schedule



**Submit the following information for your tax return.**

Use this comprehensive form to calculate enterprise zone credits earned this tax year and to report any carryforward amounts from previous years or any applicable carry back amounts. 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.

Last Name or Business Name	First Name	Middle Initial	Account Number
Pass-Through Entity Name		Ownership %	Entity Account Number

Be certain to submit copies of certification forms or emails generated from the EZ Tax Credit online system with your tax return. Read FYI publications General 6 and 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 [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ).

Use each Section A 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 utilized, attach a supplemental spreadsheet.

Use each Section B to calculate the credit amount(s) that will be used to offset your 2013 tax liability.

**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.

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

### Investment Tax Credit and Commercial Vehicle Investment Tax Credit

**Section A**

For the 2013 tax period, the Investment Tax Credit carryforward is available for 2001-2012.

● 20	● 20	● 20	● 20	● 20	Total
● \$	● \$	● \$	● \$	● \$	\$

Enter the total available carryforward credit amount on line 13 below

**Section B**

1. Current year tax liability	<b>1</b>		00
2. Statutory limitation	<b>2</b>	\$5,000	00
3. Is the amount of line 1 more than the amount of line 2?	<b>3</b>		00
<input type="checkbox"/> <b>No.</b> Skip lines 3 and 4, enter -0- on line 5 and go to line 6. <input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1			
4. 50% of line 3	<b>4</b>		00
5. Line 2 plus line 4	<b>5</b>		00



6. Enter the amount from line 1 or line 5 but only if 5 is greater than \$0	6		00
7. Old Investment Tax Credit claimed in the current year	• 7		00
8. Line 6 minus line 7	8		00
9. Current year <i>recognized</i> commercial vehicle investment	• 9		00
10. 1.5% of line 9	10		00
11. Current year certified investment not included on line 9	• 11		00
12. 3% of the amount on line 11	12		00
13. Investment tax credit carried over from prior year	• 13		00
14. Line 10 plus line 12 plus line 13	14		00
15. Enter the amount from line 8 or line 14, whichever is less	15		00
16. Enter the amount from line 15 or \$500,000, whichever is less	16		00
17. Credit used: enter the amount from line 16 being used to offset 2013 tax.	• 17		00

**New Business Facility Employee Credit**

**Section A**

For the 2013 tax period, the *New Business Facility Employee* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

For the 2013 tax period, the *Enhanced Rural New Business Facility Employee* carryforward is available for 2006-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

For the 2013 tax period, the *Agricultural Processing Employee* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

For the 2013 tax period, the *Enhanced Rural Agricultural Processing Employee* carryforward is available for 2006-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

For the 2013 tax period, the *Employee Health Insurance* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

Enter the **Grand Total** available carryforward credit amount on line 30 below

**Grand Total** \$

**Section B**

18. Monthly average of qualified new business facility employees for the current tax year.	• 18		
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19. Previously claimed qualified employee count.	● 19		
20. Increase in qualified employees, line 18 minus line 19	20		
21. Line 20 multiplied by \$500.	21		00
22. Number from line 20 that are employees located in an enhanced rural enterprise zone.	● 22		
23. Line 22 multiplied by \$2,000	23		00
24. Number from line 20 that are agricultural processing employees	● 24		
25. Line 24 multiplied by \$500	25		00
26. Number from line 20 that are agricultural processing employees located in an enhanced rural enterprise zones.	● 26		
27. Line 26 multiplied by \$500	27		00
28. Number of health insurance qualified employees	● 28		
29. Line 28 multiplied by \$200	29		00
30. New business facility employee credits carried over from prior year.	● 30		00
31. Enter the sum of lines 21, 23, 25, 27, 29 and 30.	31		00
32. Credit used: enter the amount from line 31 being used to offset 2013 tax.	● 32		00

**Contribution to Enterprise Zone Administrator Credit**

**Section A**

For the 2013 tax period, the Contribution to *Enterprise Zone Administrator* carryforward is available for 2008-2012.

● 20	● 20	● 20	● 20	● 20	Total
● \$	● \$	● \$	● \$	● \$	\$

Enter the total available carryforward credit amount on line 42 below

**Section B**

33. Current year cash contributions	● 33		00
34. Value of current year in-kind contributions	● 34		00
35. Total of lines 33 and 34	35		00
36. The smaller of \$100,000 or 25% of line 35	36		00
37. Statutory limitation for in-kind contributions: 50% of line 36	37		00
38. Allowable in-kind contribution: line 34 or line 37, whichever is less	38		00
39. Statutory limitation for cash contribution: line 36 minus line 38	39		00



40. Allowable cash contribution: line 33 or line 39, whichever is less	40		00
41. Enter the total of lines 38 and 40	41		00
42. Contribution credit carried over from prior year	• 42		00
43. Enter the sum of lines 41 and 42	43		00
44. Credit used: enter the amount from line 43 being used to offset 2013 tax.	• 44		00

**Vacant Commercial Building Rehabilitation Credit**

**Section A**

For the 2013 tax period, the *Vacant Commercial Building Rehabilitation* carryforward is available for 2008-2012

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

Enter the total available carryforward credit amount on line 47 below

**Section B**

Repeat this schedule as necessary for each building being rehabilitated.

45. Current year qualified expenditures	• 45		00
46. \$50,000 or 25% line 45, whichever is less	46		00
47. Rehabilitation credit carried over from prior year	• 47		00
48. Enter the sum of lines 46 and 47	48		00
49. Credit used: enter the amount from line 48 being used to offset 2013 tax.	• 49		00

**Research and Experimental Activities Credit**

**Section A**

*Research and Experimental Activities* carryforward is available until the full credit amount is exhausted.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	\$

Enter the total available carryforward credit amount on line 61 below

**Section B**

50. Current year qualified expenditures	• 50		00
51. First preceding year expenditures	• 51		00
52. Second preceding year expenditures	• 52		00
53. Enter the sum of lines 51 and 52	53		00
54. 50% of the amount on line 53	54		00
55. Line 50 minus line 54	55		00
56. Allowable amount: 3% of the amount on line 55.	56		00



<b>57.</b> 25% of the amount of line 56	<b>57</b>	00
<b>58.</b> 25% of the allowable amount from the applicable 2010 credit schedule	<b>• 58</b>	00
<b>59.</b> 25% of the allowable amount from the applicable 2011 credit schedule	<b>• 59</b>	00
<b>60.</b> 25% of the allowable amount from the applicable 2012 credit schedule	<b>• 60</b>	00
<b>61.</b> Excess credit carried over from prior year	<b>• 61</b>	00
<b>62.</b> Enter the sum of lines 57 through 61	<b>62</b>	00
<b>63.</b> Credit used: enter the amount from line 62 being used to offset 2013 tax	<b>• 63</b>	00

**Job Training Program Credit**

**Section A**

For the 2013 tax period, the *Job Training Program* carryforward is available for 2001-2012

<b>• 20</b>	Total				
<b>• \$</b>	<b>\$</b>				

Enter the total available carryforward credit amount on line 66 below

**Section B**

<b>64.</b> Current year investment in a qualified job training program	<b>• 64</b>	00
<b>65.</b> 10% of the amount on line 64	<b>65</b>	00
<b>66.</b> Excess credit carried over from prior year	<b>• 66</b>	00
<b>67.</b> Enter the sum of lines 65 and 66	<b>67</b>	00
<b>68.</b> Credit used: enter the amount from line 67 being used to offset 2013 tax	<b>• 68</b>	00
<b>69.</b> Rural Technology Credit - carry forward from 2004 used to offset 2013 tax	<b>• 69</b>	00
<b>70.</b> Enter the sum of lines 17, 32, 44, 49, 63, 68 and 69 here and on the line of the applicable form as follows.	<b>70</b>	00

Form 104	Individual Income Tax Return	Line 24
Form 105	Fiduciary Tax	Line 13
Form 106	Composite Return for Nonresidents Only	Line 14
Form 106 CR	Pass-through Entity Credit Form	Line 23
Form 112	Corporate Income Tax Return	Line 19