



2014 Enterprise Zone Credit and Carryforward Schedule

Last Name or Business Name	First Name	Middle Initial	Account Number
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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.

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.

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. Complete the year 20YY and the dollar amount of the carryforward/carryback.

Use each Section B to calculate the credit amount(s) that will be used to offset your 2014 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.

Pass-Through Entity Name	Ownership %	Entity Account Number
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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

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

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

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

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

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

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

Enter the Grand Total available carryforward credit amount on line 1 below	Grand Total	\$
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Section B

1. Total credit from other years (carryforward or carryback)	1		
2. Investment Tax Credit generated	2		
3. Commercial Vehicle Investment generated	3		
4. Renewable Energy Investment generated	4		
5. Total current year investment (add 2 through 4):	5		
6. Current year tax liability	6		00
7. Statutory limitation	7	\$5,000	00
8. Is the amount of line 6 more than the amount of line 7?	8		00
<input type="checkbox"/> No. Skip lines 8 and 9, enter -0- on line 10 and go to line 11. <input type="checkbox"/> Yes. Subtract line 7 from line 6, enter the result on line 8.			
9. 50% of line 8	9		00
10. Line 7 plus line 9	10		00
11. Enter the smaller of lines 6 or 10, consider line 6 only if it is greater than \$0	11		00
12. 1.5% of line 3	12		00
13. Enter the sum of lines 2 plus 4	13		
14. 3% of the amount on line 13	14		00
15. Line 12 plus line 14	15		00
16. Enter the amount from line 11, line 15 or \$750,000, whichever is the smallest	16		00
17. Credit available: enter the sum of line 1 plus line 16	17		00
18. Credit used: enter the amount from line 17 being used to offset 2014 tax.	• 18		00

The New Employee Credit

Section A

The 2014 *New Business Facility Employee* carryforward is available for 5 years. The New Employee Credit is new in 2014.

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

The 2014 *Enhanced Rural New Business Facility Employee* carryforward is available for 7 years. The New Employee Credit is new in 2014.

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





The 2014 *Agricultural Processing Employee* carryforward is available for 5 years. The New Employee Credit is new in 2014.

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

The 2014 *Enhanced Rural Agricultural Processing Employee* carryforward is available for 7 years. The New Employee Credit is new in 2014.

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

The 2014 *Employee Health Insurance* carryforward is available for 5 years. The New Employee Credit is new in 2014.

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

Enter the **Grand Total** available carryforward credit amount on line 23 below **Grand Total** \$

19.		19	— — —	
20.		20	— — —	
21.		21	— — —	
22.		22	— — —	
23.	New business facility employee credit carried over from prior year	●23		00
24.	Left Intentionally Blank	24	— — —	00
25.	Credit used: enter the amount from line 23 being used to offset 2014 tax.	●25		00

Left Intentionally Blank

Section B

26.	Monthly average of qualified new employees for the current tax year	●26		
27.	Number of claimed qualified employees in the previous year	●27		
28.	Increase in qualified employees, line 26 minus line 27	28		
29.	Line 28 multiplied by \$1,100	29		00
30.	Number from line 28 that are employees located in an enhanced rural enterprise zone.	●30		00
31.	Line 30 multiplied by \$2000	31		00
32.	Number from line 28 that are agricultural processing employees.	●32		
33.	Line 32 multiplied by \$500	33		





34. Number from line 28 that are agricultural processing employees that are located within an enhanced rural enterprise zone	●34		
35. Line 34 multiplied by \$500	35		
36. Number of health insurance qualified employees	●36		
37. Line 36 multiplied by \$1000	37		
38. Enter the sum of lines 29, 31, 33, 35 and 37	38		
39. Credit used: enter the amount from line 38 being used to offset 2014 tax	●39		00

Contribution to Enterprise Zone Administrator Credit

Section A

The 2014 Contribution to *Enterprise Zone Administrator* carryforward is available for 5 years.

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

Enter the total available carryforward credit amount on line 49 below

Section B

40. Current year cash contributions	●40		00
41. Value of current year in-kind contributions	●41		00
42. Total of lines 40 and 41	42		00
43. The smaller of \$100,000 or 25% of line 42	43		00
44. Statutory limitation for in-kind contributions: 50% of line 43	44		00
45. Allowable in-kind contribution: line 41 or line 44, whichever is less	45		00
46. Statutory limitation for cash contribution: line 43 minus line 45	46		00
47. Allowable cash contribution: line 40 or line 46, whichever is less	47		00
48. Enter the total of lines 45 and 47	48		00
49. Contribution credit carried over from prior year	●49		00
50. Enter the sum of lines 48 and 49	50		00
51. Credit used: enter the amount from line 50 being used to offset 2014 tax.	●51		00





Vacant Commercial Building Rehabilitation Credit

Section A

The 2014 The *Vacant Commercial Building Rehabilitation* carryforward is available for 5 years

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

Enter the total available carryforward credit amount on line 54 below

Section B

Repeat this schedule as necessary for each building being rehabilitated.

52. Current year qualified expenditures	● 52		00
53. \$50,000 or 25% line 52, whichever is less	53		00
54. Rehabilitation credit carried over from prior year	● 54		00
55. Enter the sum of lines 53 and 54	55		00
56. Credit used: enter the amount from line 55 being used to offset 2014 tax.	● 56		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 68 below

Section B

57. Current year qualified expenditures	● 57		00
58. First preceding year expenditures	● 58		00
59. Second preceding year expenditures	● 59		00
60. Enter the sum of lines 58 and 59	60		00
61. 50% of the amount on line 60	61		00
62. Line 57 minus line 61	62		00
63. Allowable amount: 3% of the amount on line 62.	63		00
64. 25% of the amount of line 63	64		00
65. 25% of the allowable amount from the applicable 2011 credit schedule	● 65		00
66. 25% of the allowable amount from the applicable 2012 credit schedule	● 66		00





67. 25% of the allowable amount from the applicable 2013 credit schedule	●67	00
68. Excess credit carried over from prior year	●68	00
69. Enter the sum of lines 64 through 68	69	00
70. Credit used: enter the amount from line 69 being used to offset 2014 tax	●70	00

Job Training Program Credit

Section A

The 2014 *Job Training Program* carryforward is available for 12 years

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

Enter the total available carryforward credit amount on line 73 below

Section B

71. Current year investment in a qualified job training program	●71	00
72. 12% of the amount on line 71	72	00
73. Excess credit carried over from prior year	●73	00
74. Enter the sum of lines 72 and 73	74	00
75. Credit used: enter the amount from line 74 being used to offset 2014 tax	●75	00
76. Rural Technology Credit - carry forward from 2004 used to offset 2014 tax	●76	00
77. Enter the sum of lines 18, 25, 39, 51, 56, 70, 75 and 76 here and on the line of the applicable form as follows.	77	00

Form 104	Individual Income Tax Return	Line 25
Form 105	Fiduciary Tax	Line 14
Form 106	Composite Return for Nonresidents Only	Line 15
Form 106 CR	Pass-through Entity Credit Form	Line 23
Form 112	Corporate Income Tax Return	Line 20

