



DO NOT SEND

# 2017 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.**

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 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](http://AdvanceColorado.com/EZ)

Follow the instructions and use 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 utilized, 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 d.) 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 2010 you generated \$1,000 of investment tax credit but you were unable to use \$500 and are carrying that forward. In 2011 you generated \$1,000 and in 2014 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 b), 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 c). 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	● 2010	● 2011	● 2014	● 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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2017 Enterprise Zone Credit and Carryforward Schedule

Table with 4 columns: 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: [ ]

Table with 3 columns: 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.)

Table with 3 columns: Description, Line Number, Amount. Rows 1-6 covering renewable energy investment details.

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

Table with 3 columns: Description, Line Number, Amount. Rows 7-12 covering limitation calculations.



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Name						Account Number
<b>Section C - Credit Carried Forward and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit</b>						
<i>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.</i>						
The <i>Investment Tax Credit</i> 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 <i>Commercial Vehicle Investment Tax Credit</i> 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 <i>Renewable Energy Investment Tax Credit</i> 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		•	
<b>13.</b> Enter the Grand Total of carryforward and pass-through entity credit used (all c rows in this section). Carry this total to line 14.				<b>Grand Total</b>	\$	



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Name		Account Number	
<b>Section D - Current Year Credit Generated and Used for Investment Tax Credit, Renewable Energy Investment Tax Credit, and Commercial Vehicle Investment Tax Credit</b>			
	<b>• Column A Credit Available</b>	<b>• Column B Credit Used</b>	
<b>14.</b> Enter the amount from line 13 from Section C above, carryforward and pass-through credit used to offset current tax liability <b>•14</b>			00
<b>15.</b> Current year Investment Tax Credit investment amount generated <b>•15</b>	00		
<b>16.</b> 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.. <b>•16</b>	00		00
<b>17.</b> 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. <b>•17</b>	00		
<b>18.</b> Current year Commercial Vehicle Investment Tax Credit investment amount generated <b>•18</b>	00		
<b>19.</b> 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. <b>•19</b>	00		00
<b>20.</b> 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. <b>•20</b>	00		
<b>21.</b> Current year Renewable Energy Investment Tax Credit investment amount generated (do not include investment amounts refunded under section A of this form). <b>•21</b>	00		
<b>22.</b> 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. <b>•22</b>	00		00
<b>23.</b> 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. <b>•23</b>	00		
<b>24.</b> 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. <b>•24</b>			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 columns for years 20, 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 columns for years 20, 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 include 26. Enter the amount from line 25 from Section A above, carryforward and pass-through credit used to offset current tax liability; 27. Monthly average of qualified new employees for the current tax year; 28. Number of claimed qualified employees in the previous year; 29. Increase in qualified employees, line 27 minus line 28; 30. Enter line 29 multiplied by \$1,100 in Column A, enter the amount of credit used in Column B; 31. Subtract line 30 Column B from line 30 Column A and enter the result on line 31. This is the amount of carryforward available next year; 32. Number of qualified employees from line 29 that are located in an enhanced rural enterprise zone.



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Name	Account Number					
<b>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)</b>						
	● 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
<b>PART III : Contribution to an Enterprise Zone Administrator Credit</b>						
<b>Section A - Credit Carried Forward and Used for Contribution to Enterprise Zone Administrator</b>						
Contribution to An <i>Enterprise Zone Administrator</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	●	
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.				<b>Grand Total</b>	\$	



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





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Form with sections: Section B - Current Year Credit Generated and Used for Vacant Commercial Building Rehabilitation; PART V: Research and Experimental Activities Credit; Section A - Credit Carried Forward and Used for Research and Experimental Activities; Section B - Current Year Credit Generated and Used for Research and Experimental Activities. Includes various line items and columns for credit available and credit used.



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Name		Account Number				
<b>Section B - Current Year Credit Generated and Used for Research and Experimental Activities (continued)</b>						
		<b>• Column A Credit Available</b>			<b>• Column B Credit Used</b>	
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 2014 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 2015 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 2016 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
<b>PART VI : Job Training Program Credit</b>						
<b>Section A - Credit Carried Forward and Used for Job Training Program</b>						
<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.				<b>Grand Total</b>	\$	



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Name			Account Number		
<b>Section B - Current Year Credit Generated and Used for Job Training Credit</b>			<b>• Column A Credit Available</b>		<b>• Column B Credit Used</b>
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
<b>PART VII : Transfer to Income Tax forms</b>					
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
<b>Form</b>	<b>Form Title</b>	<b>Line</b>	<b>Form</b>	<b>Form Title</b>	<b>Line</b>
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
<b>Form</b>	<b>Form Title</b>	<b>Line</b>	<b>Form</b>	<b>Form Title</b>	<b>Line</b>
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			