

**301 Nonrefundable Individual Tax Credits and Recapture**

For the calendar year 2009, or

fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

**Attach to your return**

|  |                                 |
|--|---------------------------------|
| Your Name as shown on Form 140, 140PY, 140NR or 140X                         | Your Social Security Number     |
| Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return) | Spouse's Social Security Number |

**Part I Nonrefundable Individual Tax Credits**

Enter total available tax credits.

|  |    |  |  |  |
|--|----|--|--|--|
| 1 Defense Contracting Credits.....from Form 302 ▶  | 1  |  |  |  |
| 2 Enterprise Zone Credit.....from Form 304 ▶   | 2  |  |  |  |
| 3 Environmental Technology Facility Credit.....from Form 305 ▶   | 3  |  |  |  |
| 4 Military Reuse Zone Credit.....from Form 306 ▶   | 4  |  |  |  |
| 5 Recycling Equipment Credit.....from Form 307 ▶   | 5  |  |  |  |
| 6 Credit for Increased Research Activities – Individuals..... from Form 308-I ▶                                      | 6  |  |  |  |
| 7 Credit for Taxes Paid to Another State or Country.....from Form 309 ▶  | 7  |  |  |  |
| 8 Credit for Solar Energy Devices.....from Form 310 ▶  | 8  |  |  |  |
| 9 Agricultural Water Conservation System Credit.....from Form 312 ▶  | 9  |  |  |  |
| 10 Pollution Control Credit.....from Form 315 ▶  | 10 |  |  |  |
| 11 Credit for Solar Hot Water Heater Plumbing Stub Outs and<br>Electric Vehicle Recharge Outlets.....from Form 319 ▶ | 11 |  |  |  |
| 12 Credit for Employment of TANF Recipients.....from Form 320 ▶  | 12 |  |  |  |
| 13 Credit for Contributions to Charities that Provide<br>Assistance to the Working Poor.....from Form 321 ▶          | 13 |  |  |  |
| 14 Credit for Contributions Made or Fees Paid to<br>Public Schools.....from Form 322 ▶                               | 14 |  |  |  |
| 15 Credit for Contributions to Private School Tuition Organizations..from Form 323 ▶                                 | 15 |  |  |  |
| 16 Agricultural Pollution Control Equipment Credit.....from Form 325 ▶   | 16 |  |  |  |
| 17 Credit for Donation of School Site.....from Form 331 ▶  | 17 |  |  |  |
| 18 Credit for Healthy Forest Enterprises.....from Form 332 ▶   | 18 |  |  |  |
| 19 Credit for Employing National Guard Members.....from Form 333 ▶   | 19 |  |  |  |
| 20 Motion Picture Credits.....from Form 334 ▶  | 20 |  |  |  |
| 21 Credit for Solar Energy Devices – Commercial and<br>Industrial Applications.....from Form 336 ▶                   | 21 |  |  |  |
| 22 Credit for Investment in Qualified Small Businesses.....from Form 338 ▶   | 22 |  |  |  |
| 23 Credit for Water Conservation Systems.....from Form 339 ▶   | 23 |  |  |  |
| 24 Credit for Donations to the Military Family Relief Fund.....from Form 340 ▶                                       | 24 |  |  |  |
| 25 <b>Total Available Tax Credits:</b> Add lines 1 through 24.....   | 25 |  |  |  |

**Part II Application of Tax Credits**

Enter tax, recapture tax, and tax credits claimed this taxable year.

|   |    |  |  |  |
|---|----|--|--|--|
| 26 Tax from Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 26.....   | 26 |  |  |  |
| 27 Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27;<br>or Form 140NR, line 27; or Form 140X, line 29.....                 | 27 |  |  |  |
| 28 Subtract line 27 from line 26.....   | 28 |  |  |  |
| 29 Tax from recapture of Environmental Technology Facility Credit from<br>Form 305, Part V, line 23.....  | 29 |  |  |  |
| 30 Tax from recapture of Credit for Healthy Forest Enterprises from<br>Form 332, Part IX, line 35.....  | 30 |  |  |  |
| 31 Recapture Total: Add lines 29 and 30. Enter here and on Form 140, line 21; or<br>Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27..... | 31 |  |  |  |
| 32 Subtotal: Add lines 28 and 31.....   | 32 |  |  |  |
| 33 Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31.....  | 33 |  |  |  |
| 34 Subtract line 33 from line 32.....   | 34 |  |  |  |

Your Name (as shown on page 1)

Your Social Security No.

**Nonrefundable Tax Credits Claimed**

*Enter amount of credits actually claimed from Part I.*

|    |   |              |    |    |  |
|----|---|--------------|----|----|--|
| 35 | Defense Contracting Credits.....  | Form 302 ▶   | 35 |    |  |
| 36 | Enterprise Zone Credit.....   | Form 304 ▶   | 36 |    |  |
| 37 | Environmental Technology Facility Credit (not to exceed 75% of line 32) .....   | Form 305 ▶   | 37 |    |  |
| 38 | Military Reuse Zone Credit.....   | Form 306 ▶   | 38 |    |  |
| 39 | Recycling Equipment Credit (not to exceed the lesser of 25% of line 32 or \$5,000) .....  | Form 307 ▶   | 39 |    |  |
| 40 | Credit for Increased Research Activities – Individuals .....  | Form 308-I ▶ | 40 |    |  |
| 41 | Credit for Taxes Paid to Another State or Country .....   | Form 309 ▶   | 41 |    |  |
| 42 | Credit for Solar Energy Devices.....  | Form 310 ▶   | 42 |    |  |
| 43 | Agricultural Water Conservation System Credit.....  | Form 312 ▶   | 43 |    |  |
| 44 | Pollution Control Credit .....  | Form 315 ▶   | 44 |    |  |
| 45 | Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....   | Form 319 ▶   | 45 |    |  |
| 46 | Credit for Employment of TANF Recipients .....  | Form 320 ▶   | 46 |    |  |
| 47 | Credit for Contributions to Charities that Provide Assistance to the Working Poor .....   | Form 321 ▶   | 47 |    |  |
| 48 | Credit for Contributions Made or Fees Paid to Public Schools.....   | Form 322 ▶   | 48 |    |  |
| 49 | Credit for Contributions to Private School Tuition Organizations .....  | Form 323 ▶   | 49 |    |  |
| 50 | Agricultural Pollution Control Equipment Credit.....  | Form 325 ▶   | 50 |    |  |
| 51 | Credit for Donation of School Site.....   | Form 331 ▶   | 51 |    |  |
| 52 | Credit for Healthy Forest Enterprises.....  | Form 332 ▶   | 52 |    |  |
| 53 | Credit for Employing National Guard Members .....   | Form 333 ▶   | 53 |    |  |
| 54 | Motion Picture Credits.....   | Form 334 ▶   | 54 |    |  |
| 55 | Credit for Solar Energy Devices – Commercial and Industrial Applications .....  | Form 336 ▶   | 55 |    |  |
| 56 | Credit for Investment in Qualified Small Businesses .....   | Form 338 ▶   | 56 |    |  |
| 57 | Credit for Water Conservation Systems.....  | Form 339 ▶   | 57 |    |  |
| 58 | Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 24 or line 32.....   | Form 340 ▶   | 58 |    |  |
| 59 | <b>Total Tax Credits Claimed:</b> Add lines 35 through 58. Total cannot be more than line 34. Enter this amount on Form 140, line 27; or Form 140PY, line 30; or Form 140NR, line 29; or Form 140X, line 32 ..... |              |    | 59 |  |

**NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to your individual income tax return.**