

Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

**Part I – Nonrefundable Tax Credits**

	A Tax Credit Code	B Certificate Number (if applicable)	C Amount Carried Forward from Prior Year	D Current Year Amount (earned or received from pass-through entity)	E Total Available (C+D=E)	F Current Year Amount Applied (may not exceed total tax liability)	G Expired Amount	H Amount Carried Forward to Future Years (E-F-G=H)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**Part I Total** – Sum column F and enter on line 52 of IA 1040, line 10 of IA 1040C, or line 2 of schedule C1 of IA 1120 .....

**Part II – Refundable Tax Credits**

	I Tax Credit Code	J Certificate Number (if applicable)	K Current Year Amount (earned or received from pass-through entity)
11			
12			
13			
14			
15			
16			
17			

**Part III – Total Credits**

Sum Part I and Part II Totals. Enter on line 16 of the IA 1120F, line 32 of IA 1041, or the miscellaneous line of the Iowa Insurance Premium Tax Return.

**Part III Total** \_\_\_\_\_

**Part II Total** - Sum column K and enter on line 62 of IA 1040, line 14 of IA 1040C, or line 3 of schedule C1 of IA 1120 .....

**Part IV – Pass-Through Entity Information from Schedule K-1**

L Line Number from Part I or Part II	M Pass-Through Entity Name	N Pass-Through Entity FEIN	O Taxpayer's Share of Tax Credit from Pass-Through Entity

