

**301 Nonrefundable Individual Tax Credits and Recapture**

For the calendar year 2008, 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 Credit..... <i>from Form 302 ▶</i>	1		00
2 Enterprise Zone Credit..... <i>from Form 304 ▶</i>	2		00
3 Environmental Technology Facility Credit..... <i>from Form 305 ▶</i>	3		00
4 Military Reuse Zone Credit..... <i>from Form 306 ▶</i>	4		00
5 Recycling Equipment Credit..... <i>from Form 307 ▶</i>	5		00
6 Credit for Increased Research Activities – Individuals..... <i>from Form 308-I ▶</i>	6		00
7 Credit for Taxes Paid to Another State or Country..... <i>from Form 309 ▶</i>	7		00
8 Credit for Solar Energy Devices..... <i>from Form 310 ▶</i>	8		00
9 Agricultural Water Conservation System Credit..... <i>from Form 312 ▶</i>	9		00
10 Pollution Control Credit..... <i>from Form 315 ▶</i>	10		00
11 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets..... <i>from Form 319 ▶</i>	11		00
12 Credit for Employment of TANF Recipients..... <i>from Form 320 ▶</i>	12		00
13 Credit for Contributions to Charities that Provide Assistance to the Working Poor..... <i>from Form 321 ▶</i>	13		00
14 Credit for Contributions Made or Fees Paid to Public Schools..... <i>from Form 322 ▶</i>	14		00
15 Credit for Contributions to Private School Tuition Organizations..... <i>from Form 323 ▶</i>	15		00
16 Agricultural Pollution Control Equipment Credit..... <i>from Form 325 ▶</i>	16		00
17 Credit for Donation of School Site..... <i>from Form 331 ▶</i>	17		00
18 Credit for Healthy Forest Enterprises..... <i>from Form 332 ▶</i>	18		00
19 Credit for Employing National Guard Members..... <i>from Form 333 ▶</i>	19		00
20 Motion Picture Credits..... <i>from Form 334 ▶</i>	20		00
21 Credit for Solar Energy Devices Commercial and Industrial Applications..... <i>from Form 336 ▶</i>	21		00
22 Credit for Investment in Qualified Small Businesses..... <i>from Form 338 ▶</i>	22		00
23 Credit for Water Conservation Systems..... <i>from Form 339 ▶</i>	23		00
24 Credit for Donations to the Military Family Relief Fund..... <i>from Form 340 ▶</i>	24		00
<b>25 Total Available Tax Credits: Add lines 1 through 24.....</b>	<b>25</b>		<b>00</b>

**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		00
27 Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 29.....	27		00
28 Subtract line 27 from line 26.....	28		00
29 Tax from recapture of Environmental Technology Facility Credit from <i>Form 305, Part V, line 23</i> .....	29	00	
30 Tax from recapture of Credit for Healthy Forest Enterprises from <i>Form 332, Part IX, line 35</i> .....	30	00	
31 Recapture Total: Add lines 29 and 30. Enter here and on Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27.....	31		00
32 Subtotal: Add lines 28 and 31.....	32		00
33 Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31.....	33		00
34 Subtract line 33 from line 32.....	34		00

Your Name (as shown on page 1)	Your Social Security No.
--------------------------------	--------------------------

**Nonrefundable Tax Credits Claimed**

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

<b>35</b> Defense Contracting Credit..... <i>Form 302 ▶</i>	<b>35</b>		00
<b>36</b> Enterprise Zone Credit..... <i>Form 304 ▶</i>	<b>36</b>		00
<b>37</b> Environmental Technology Facility Credit (not to exceed 75% of line 32)..... <i>Form 305 ▶</i>	<b>37</b>		00
<b>38</b> Military Reuse Zone Credit..... <i>Form 306 ▶</i>	<b>38</b>		00
<b>39</b> Recycling Equipment Credit (not to exceed the lesser of 25% of line 32 or \$5,000)..... <i>Form 307 ▶</i>	<b>39</b>		00
<b>40</b> Credit for Increased Research Activities – Individuals..... <i>Form 308-I ▶</i>	<b>40</b>		00
<b>41</b> Credit for Taxes Paid to Another State or Country..... <i>Form 309 ▶</i>	<b>41</b>		00
<b>42</b> Credit for Solar Energy Devices..... <i>Form 310 ▶</i>	<b>42</b>		00
<b>43</b> Agricultural Water Conservation System Credit..... <i>Form 312 ▶</i>	<b>43</b>		00
<b>44</b> Pollution Control Credit..... <i>Form 315 ▶</i>	<b>44</b>		00
<b>45</b> Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets..... <i>Form 319 ▶</i>	<b>45</b>		00
<b>46</b> Credit for Employment of TANF Recipients..... <i>Form 320 ▶</i>	<b>46</b>		00
<b>47</b> Credit for Contributions to Charities that Provide Assistance to the Working Poor..... <i>Form 321 ▶</i>	<b>47</b>		00
<b>48</b> Credit for Contributions Made or Fees Paid to Public Schools..... <i>Form 322 ▶</i>	<b>48</b>		00
<b>49</b> Credit for Contributions to Private School Tuition Organizations..... <i>Form 323 ▶</i>	<b>49</b>		00
<b>50</b> Agricultural Pollution Control Equipment Credit..... <i>Form 325 ▶</i>	<b>50</b>		00
<b>51</b> Credit for Donation of School Site..... <i>Form 331 ▶</i>	<b>51</b>		00
<b>52</b> Credit for Healthy Forest Enterprises..... <i>Form 332 ▶</i>	<b>52</b>		00
<b>53</b> Credit for Employing National Guard Members..... <i>Form 333 ▶</i>	<b>53</b>		00
<b>54</b> Motion Picture Credits..... <i>Form 334 ▶</i>	<b>54</b>		00
<b>55</b> Credit for Solar Energy Devices Commercial and Industrial Applications..... <i>Form 336 ▶</i>	<b>55</b>		00
<b>56</b> Credit for Investment in Qualified Small Businesses..... <i>Form 338 ▶</i>	<b>56</b>		00
<b>57</b> Credit for Water Conservation Systems..... <i>Form 339 ▶</i>	<b>57</b>		00
<b>58</b> Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 24 or line 32..... <i>Form 340 ▶</i>	<b>58</b>		00
<b>59 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.....	<b>59</b>		00

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