

## COMMONWEALTH of VIRGINIA

## Department of Taxation

February 3, 2020

To: The Honorable Janet D. Howell

Chairman, Senate Finance and Appropriations Committee

The Honorable Luke E Torian

Chairman, House Appropriations Committee

The Honorable Vivian E. Watts

Chairman, House Finance Committee

Virginia Code § 58.1-319 requires that any tax credit in Title 58.1 of the Code of Virginia that has not been claimed by any taxpayer during the preceding five calendar years be deemed obsolete. The Department of Taxation ("the Department") is required to report all tax credits that are deemed obsolete to the House Committee on Appropriations, House Committee on Finance, and Senate Committee on Finance and Appropriations.

In the 2013 Obsolete Tax Credits Report, the Day-Care Facility Investment Tax Credit and the Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance for Needy Families ("TANF") were both deemed obsolete as required by *Va. Code §* 58.1-319, and no taxpayers may claim such tax credits in taxable years beginning on and after January 1, 2014 without the expressed authorization of the General Assembly. In the 2014 through 2018 Obsolete Tax Credits Reports, no tax credits were deemed obsolete.

Based on the Department's tax credit reports, all of Virginia's existing tax credits in Title 58.1 of the *Code of Virginia* have been claimed within the past five calendar years. Therefore, the Department in this report has determined that no additional tax credits are obsolete.

Please contact me if you have any questions.

Sinc@relv.

ax Commissioner

Enclosure: Table of Fiscal Year Individual and Corporate Income Tax Credits

c: The Honorable Aubrey L. Layne Jr, Secretary of Finance

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	2015	2016	2017	2018	2019
More than 10 years old:								
§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,393	4,853	4,462	4,330	4,210
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	255	205	141	136	131
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	•	•	•	0	
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	99	111	90	84	78
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	41	60	32	55	43
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate,	74	22	17	11	9
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Insurance and Bank Individual and Corporate	49	34	25	23	16
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Bioluels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	191	199	106	89	113
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual, Corporate, Insurance and Bank	1,038	1,095	899	729	811
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0	0	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	471	412	306	228	364
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	6	11	•	•	0
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	91	159	72	84	110
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	1,689	1,543	316	218	321
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	241	218	247	257	272
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	62	77	46	49	42
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0	0	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	3,842	3,458	3,371	3,408	4,762
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	17,357	22,022	22,816	2,879	467
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	284	310	269	264	328
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	7	•	6		5
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	364,370	367,612	355,880	346,935	346,817
§§ 58.1-339.10 & 58.1-439.12	2 Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	98	111	110	92	134
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0	0	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	4,081	1,507	717	567	569
§ 58.1-439.12:02	Biodiesel and Green Dieset Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	0	•		•	0
Less than 10 years old:								
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	•	6	8	29	9
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	. 20	11	12	8	0
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	63	55	56	50	51
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	4	•	•	•	0
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	13	66	9	9	7
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	317	400	293	365	446
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	•	5	0	•	
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	34	24	22	25	24
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	10	9	7	13	4
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	347	739	948	1,107	1,399
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	n.a.	n.a.	n.a.	23	24

<sup>1.</sup> Number of returns and amounts are for income tax returns processed during the fiscal year, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include 1. Number of returns and amounts are for income tax returns processed utaining the missal year, requirement of returns and amounts are for income tax returns processed utaining the missal year, only the additional credit amount (or reduction) is included.

2. If a return was amended or audited during the fiscal year, only the additional credit includes the amount refunded to taxpayers, as well as that deposited with the Coalifields Economic Development Authority.

4. A returnshible tax credit is one which is not limited by the amount of the taxpayer's tax liability.

5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax.

<sup>\*</sup> Data for this credit is not available for release because fewer than four returns claiming the credit have been processed in during the fiscal year.

\$ 9.8.1-43.5   Cou-Income Housing Credit   1980 (effective 1990)   Individual Corporate   156,193   198,033   134,734   133,93									-
9 51 - 1-29 1 8 at sout, 9 5 8 bit - 1-29 2 5 6 bit	2019	2018	2017	2016	2015	Credit Claimed Against	Year Enacted	Credit	Code Section(s)
Section   Sect									More than 10 years old:
\$9.58.1-432   Conservation Tilago Equipment Credit   1985 (effective 1995)   Individual and Corporate   48,727   38,8,649   220,133   198,86   59.81-439   Conservation Tilago Equipment Credit   1980 (effective 1990)   Individual Corporate   156,192   180,633   134,734   133,95   58.81-439.1   Cartan Retulating Proporary Credit   1990 (effective 1990)   Individual and Corporate   156,192   180,633   134,734   133,95   58.81-439.2   Called Emolyment Entire Equipment and Clean-Fuel Vehicles and Retulating Proporary Credit   1995 (effective 1993)   Individual and Corporate   4,109,726   77,296   6,766,397   1,843,97   58.81-439.2   Called Emolyment Entarcement Tax Credit (Palundable)   1995 (effective 1995)   Individual and Corporate   3,409,726   77,296   6,766,397   1,843,97   58.81-439.2   Called Emolyment Entarcement Tax Credit   1995 (effective 1997)   Individual and Corporate   1,843,93   1,843,97   1,843,9	\$ 15,025,343	\$ 13,660,342	\$ 14,374,525	\$ 15,582,465	\$ 14,512,830		1981 (effective July 1, 1981)	Neighborhood Assistance Act Credit	§ 58.1-439.18 et seq.
\$ 58.1-439.1 Claim Fall Engineer of Technical Part (February 1990)   February 1990   February	244,172	195.865	220,153	386,649	486,727		1985 (effective 1985)	Conservation Tillage Equipment Credit	§§ 58.1-334 & 58.1-432
5.5 8.1-337 & 5.8.1-35	8,737	. 0	1.462	2.567	15.542		1989 (effective 1990)	Low-Income Housing Credit	§ 58.1-435
\$ 5.8.1-439.1 Carta for Valiciale Emissions Testing Equipment and Clean-Fuel Vehicles and 1993 (affective 1993) Individual and Corporate, Individual Corporate, Individual Corporate, Individual Corporate, Individual Corporate, Individual Corporate, Individual and Corporate, Individual Corpora	140,097	_					,	Advanced Technology Pesticide and Fertilizer Apolication Equipment Credit	66 58.1-337 & 58.1-436
\$8.1-439   Major Bulsiness Facility, Joh Tax Circidi  \$9.81-439.2   Coallield Employment Enhancement Tax Credit (Refundable)   1995 (effective 1996)   Individual and Corporate   1935 (effective 1996)   Individual and Corporate   1945 (effective 1997)   Individual and Corporate   1945 (effective 1998)   Individual and Corporate   1945 (effective 1998)   Individual and Corporate   1945 (effective 1999)   Individual and Corporate   1945 (effective 1999)   Individual and Corporate   1945 (effective 1999)   Individual Corporate   1945 (		•				•	•		
Seal	28,466	41,754	13,839	9,437	9,482	•	1993 (effective 1993)	Certain Refueling Property	9 38.1-438.1
5.8.1-43.9.2         Coallield Employment Enhancement Tax Credit (Refundable)         1995 (effective 1999)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1995 (effective 1997)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1996 (effective 1997)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1996 (effective 1997)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1996 (effective 1997)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1996 (effective 1997)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1997 (effective 1999)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1997 (effective 1999)         Individual and Corporate (and Audronaced Cellulosis Behavior Java Credit (Refundable)         1996 (effective 1999)         Individual Audronaced Behavior Corporate (and Audronaced Behavior Java Credit (Refundable)         160 (Audronaced Behavior Cellulosis	1,258,321	1,843,973	6,766,397	772,996	4,109,769		1994 (effective 1995)	Major Business Facility Job Tax Credit	§ 58.1-439
§ 58.1-339.2         Historic Rehabilitation Tax Credit         1996 (effective 1997)         Individual Corporate, Insurance and Bank Individual and Corporate Insurance and Bank Insurance I	16,146,142	15,201,030	18,876,702	23,432,390	28,363,515		1995 (effective 1996)	Coallield Employment Enhancement Tax Credit (Refundable)	§ 58.1-439.2
Sept1439.4   Day-Crare Facility Investment Credit   1996 (effective 1999)   Individual and Corporate   1,144,933   1,008,216   687,381   485,11	182,171	88,561	153,814	312,647	307,062		1995 (effective 1996)	Clean Fuel Vehicle and Advanced Cellulosic Biotuels Job Creation Tax Credit	§ 58.1-439.1
\$ 58.1-439.4 Day-Care Facility Investment Credit 1996 (effective 1997) Individual and Corporate 1,144,933 1,008,216 687,381 485,11 55,581,1-439.5 Agricultural Best Management Practices Tax Credit 1996 (effective 1999) Individual, Corporate 1,144,933 1,008,216 687,381 485,11 55,581,1-439.7 Recyclable Materials Processing Equipment Credit 1998 (effective 1999) Individual Corporate 623,265 2,098,025 1,659,152 1,448,21 59,61,1-332.1 Foreign Tax Credit 1998 (effective 1999) Individual Only 507,562 573,464 364,274 360,68 59,1-333.4 Qualified Equip and Subordinated Debt Investments Tax Credit 1998 (effective 1999) Individual Only 2,096,539 2,382,509 2,382	76,560,799	69,963,347	87,762,096	98,069,652	97,998,279		1996 (effective 1997)	Historic Rehabilitation Tax Credit	§ 58.1-339.2
\$ 58.1-439.6 Worker Fletraining Tax Credit 1997 (effective 1999) Individual and Corporate (and Dark (and Dark)	0	0	0	0	0		1996 (effective 1997)	Day-Care Facility Investment Credit	§ 58.1-439.4
\$ 58.1-439.7 Recyclable Materials Processing Equipment Credit 1998 (effective 1999) Individual Only 507.562 573.464 364,274 360,68 58.1-333.1 Foreign Tax Credit 1998 (effective 1999) Individual Only 507.562 573.464 364,274 360,68 58.1-339.1 Qualified Equity and Subordinated Debt Investments Tax Credit 1998 (effective 1999) Individual Only 2,096,539 2,382,504 2,183,736 2,837,61 58.1-439.9 Individual and Corporate 124,387 163,750 120,696 114,04 7ax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy 58.1-439.9 Families (TANF) 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 7ax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy 58.1-512 Land Preservation Tax Credit 1999 (effective 1999) Individual and Corporate 6,0 0,0 0 0 5 58.1-512 Land Preservation Tax Credit 1999 (effective 1999) Individual and Corporate 6,0 0,0 0 0 0 5 58.1-339.6 Political Candidates Contribution Tax Credit 1999 (effective 2000) Individual and Corporate 6,0 60,4,377 73,192 773,483 105,477 58.1-433.1 Virpinia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 698,485 734,377 58.1-433.1 Virpinia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual Only 13,791,162 137,064,092 133,649,656 130,158,83 58.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 58.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 58.1-339.1 Long-term Care Insurance Tax Credit 2006 (effective 2000) Individual and Corporate 29,754 321,533 251,001 263,31 58.1-339.1 Expense old: 58.1-339.1 E	1,101,781	485,114	687,381	1,008,216	1,144,933	Individual and Corporate	1996 (effective 1998)	Agricultural Best Management Practices Tax Credit	§§ 58.1-339.3 & 58.1-439.5
\$ 58.1-439.7 Recyclable Materials Processing Equipment Credit 1998 (effective 1999) Individual and Corporate 62.3.265 2.080,025 1.659.152 1.448,21 58.1-439.1 Foreign Tax Credit 1998 (effective 1999) Individual Only 2.096,539 2.382,504 2.183,73 360,68 58.1-439.10 Waste Motor Oil Burning Equipment Credit 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 58.1-439.9 Tax Credit for Cartain Employers Hiring Recipients of Temporary Assistance to Needy 5.81.1-439.9 Familiaes (TANF) 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 58.1-439.9 Familiaes (TANF) 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 58.1-439.9 Familiaes (TANF) 1999 (effective 2000) Individual and Corporate 124,387 70,045,313 53,552,533 56,939,34 58.1-439.8 Political Candidates Contribution Tax Credit 1999 (effective 2000) Individual and Corporate 124,387 73,1922 773,483 105,47 58.1-339.7 Livable Home Tax Credit 1999 (effective 2000) Individual and Corporate 124,387 73,1922 773,483 105,47 58.1-339.8 Low-Income Tax Credit 1999 (effective 2000) Individual and Corporate 124,394 755,221 694,857 734,37 58.1-439.12 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 124,394 755,221 694,857 734,37 58.1-439.8 Low-Income Tax Credit 2000 (effective 2000) Individual and Corporate 129,754 321,533 251,001 263,31 58.1-439.12 Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 58.1-439.12 Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 58.1-439.12 Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual and Corporate 79 333 2.51,001 263,31 58.1-439.12 Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual and Corporate 79 333 2.724 63,50 58.1-439.12 Riparian Forest Buffer Protectio	0	302,818	234,045	225,596	160,926		1997 (effective 1999)	Worker Retraining Tax Credit	§ 58.1-439.6
9 58.1-339.4 Qualified Equity and Subordinated Debt Investments Tax Credit 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 1598.1-439.10 Waste Motor Oil Burning Equipment Credit 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,696 114,04 1598.1-439.9 Families (TANF) 5 8.1-439.9 Tax Credit for Cartain Employers Hiring Recipients of Temporary Assistance to Needy Pamilies (TANF) 5 8.1-339.6 Political Candidates Contribution Tax Credit 1999 (effective 1999) Individual and Corporate 67,686,579 70,045,313 53,552,533 56,939,34 58.1-339.6 Political Candidates Contribution Tax Credit 1999 (effective 2000) Individual and Corporate 67,686,579 70,045,313 53,552,533 56,939,34 58.1-339.1 Uvable Home Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 75,5221 694,857 734,37 143,31 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 75,5221 694,857 734,37 143,31 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 75,5221 694,857 734,37 143,31 Uvable Home Tax Credit 1999 (effective 2000) Individual Only 133,791,162 137,064,092 133,69,656 130,158,83 55,61-339,10 8 58,1-339,12 Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual And Corporate 229,754 321,533 251,001 263,31 55,61-339,19 Rent Reductions Tax Credit 2006 (effective 2006) Individual And Corporate 29,754 321,533 251,001 263,31 55,61-339,19 Individual And Corporate 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,501,855	1,448,216	1,659,152	2,098,025	623,285		1998 (effective 1999)	Recyclable Materials Processing Equipment Credit	§ 58.1-439.7
\$ 58.1-439.10 Waste Motor Oil Burning Equipment Credit 1998 (effective 1999) Individual and Corporate 124,387 163,750 120,686 114,04 5 58.1-439.9 Families (TANF) 1998 (effective 1999) Individual and Corporate 0 0 0 0 0 5 5 5 5 5 5 5 5 1 - 139.5 5 5 1 - 139.5	656,876	360,689	364,274	573,464	507,562	Individual Only	1998 (effective 1998)	Foreign Tax Credit	§ 58.1-332.1
\$ 58.1-439.9 Tax Credit for Cartain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)  5 58.1-512 Land Preservation Tax Credit 1999 (effective 2000) Individual and Corporate 67,668,579 70,045,313 53,552,533 56,939,34 58.1-339.6 Political Candidates Contribution Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 694,857 734,37 55.81-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 694,857 734,37 55.81-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 694,857 734,37 55.81-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2000) Individual Only 133,791,162 137,064,092 133,765,189 6,803,73 55.81-339.8 Low-Income Taxpayer Credit 2000 (effective 2000) Individual Only 133,791,162 137,064,092 133,649,556 130,158,83 55.81-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 55.81-439.12 Department of the Computation of C	3,184,603	2,837,611	2,183,736	2,382,504	2,096,539	Individual Only	1998 (effective 1999)	Qualified Equity and Subordinated Debt Investments Tax Credit	•
Span	102,660	114,042	120,696	163,750	124,387	Individual and Corporate			§ 58.1-439.10
\$ 58.1-339.6 Political Candidates Contribution Tax Credit 1999 (effective 2000) Individual Only 604,377 731,922 773,483 105,47 \$ 58.1-339.7 Livable Home Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 694,857 734,37 \$ 58.1-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2001) Corporate Only 8,909,576 3,128,699 3,705,189 6,803,73 \$ 58.1-339.8 Low-Income Taxpayer Credit 2000 (effective 2000) Individual Only 133,791,162 137,064,092 133,649,656 130,158,83 \$ 558.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 \$ 58.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31 \$ 58.1-339.9 Rent Reductions Tax Credit 2006 (effective 2000) Individual and Corporate 29,754 321,533 251,001 263,31 \$ 58.1-39.9 Rent Reductions Tax Credit 2006 (effective 2000) Individual Only 1,174,845 1,472,791 1,035,844 917,39 \$ 58.1-39,11 Long-term Care Insurance Tax Credit 2008 (effective 2008) Individual and Corporate 0 689 1,182 3,50 \$ 58.1-439,12:05 Green Job Creation Tax Credit 2008 (effective 2008) Individual and Corporate 0 689 1,182 3,50 \$ 58.1-439,12:05 Green Job Creation Tax Credit 2010 (effective 2010) Individual and Corporate 42,041 53,266 71,500 27,90 \$ 58.1-439,12:04 Tax Credit for Participating Landfords (Community of Opportunity) 2010 (effective 2011) Individual and Corporate 42,041 53,266 71,500 27,90 \$ 58.1-439,12:03 Motion Picture Production Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,48 5 58.1-439,12:06 International Trade Facility Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 4,210,012 4,670,767 4,236,720 4,193,08 5 58.1-439,12:08 Research and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 4,210,012 4,670,767 4,236,720 4,193,08 5 58.1-439,12:08 Research and Development Expenses Tax Credit (refundable) 2011 (effectiv	0	0	0	0	0	Individual and Corporate	1998 (effective 1999)		§ 58.1-439.9
\$ 58.1-339.7 Livable Home Tax Credit 1999 (effective 2000) Individual and Corporate 823,494 755,221 694,857 734,37 558.1-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2001) Corporate Only 8,909,576 3,128,699 3,705,189 6,803,73 58.1-339.8 Low-Income Taxpayer Credit 2000 (effective 2000) Individual Only 133,791,162 137,064,092 133,649,656 130,158,83 56 58.1-339.10 & 58.1-339.10 & 58.1-339.12 Biparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual And Corporate 229,754 321,533 251,001 263,31 58.1-339.10 & 58.1-339.11 Long-term Care Insurance Tax Credit 2006 (effective 2006) Individual And Corporate 0 0 0 0 0 1 1,174,845 1,472,791 1,035,844 917,39 58.1-339.12 Biparian Forest Buffer Protection for Waterways Tax Credit 2008 (effective 2006) Individual And Corporate 0 0 689 1,182 3,50 58.1-439.12:02 Biparian Forest Buffer Protection Tax Credit 2008 (effective 2008) Individual And Corporate 0 689 1,182 3,50 58.1-439.12:02 Biparian Forest Buffer Protection Tax Credit 2010 (effective 2010) Individual And Corporate 752 333 2,724 63,50 58.1-439.12:04 Tax Credit (participating Landfords (Community of Opportunity) 2010 (effective 2010) Individual And Corporate 42,041 53,266 71,500 27,90 58.1-439.12:04 Tax Credit (participating Landfords Credit (refundable) 2011 (effective 2011) Individual And Corporate 7,176,474 5,494,009 6,585,337 6,058,8 58.1-439.12:08 Passarch and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,8 58.1-439.12:08 Passarch and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,8 58.1-439.12:08 Passarch and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,8 58.1-439.12:08 Passarch and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6	60,424,732	56,939,343	53,552,533	70,045,313	67,668,579	Individual and Corporate	1999 (effective 2000)	Land Preservation Tax Credit	§ 58.1-512
\$ 58.1-433.1 Virginia Coal Employment and Production Incentive Tax Credit 1999 (effective 2001) Corporate Only 8,909,576 3,128,699 3,705,189 6,803,73 58.1-339.8 Low-Income Taxpayer Credit 2000 (effective 2000) Individual Only 133,791,162 137,064,092 133,649,656 130,158,83 59,58.1-339.10 & 58.1-339.10 & 58.1-339.10 & 58.1-339.10 & 58.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31	16,273	105,477	773,483	731,922	604,377	Individual Only	1999 (effective 2000)	Political Candidates Contribution Tax Credit	§ 58.1-339.6
\$ 58.1-339.8 Low-Income Taxpayer Credit 2000 (effective 2000) Individual Only 133,791,162 137,664,092 133,649,656 130,158,83   \$ \$ 58.1-339.10 & 58.1-439.12   Riparian Forest Buffer Protection for Waterways Tax Credit 2000 (effective 2000) Individual and Corporate 229,754 321,533 251,001 263,31   \$ \$ 58.1-339.9   Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 0 0 0 0 0	918,967	734,377	694,857	755,221	823,494	Individual and Corporate	1999 (effective 2000)	Livable Home Tax Credit	§ 58.1-339.7
\$ 58.1-339.10 & 58.1-339.12   Riparian Forest Buffer Protection for Waterways Tax Credit   2000 (effective 2000)   Individual and Corporate   229,754   321,533   251,001   263,31   \$ 58.1-339.9   Rent Reductions Tax Credit   2000 (effective 2000)   Individual and Corporate   0   0   0   0   0    Less than 10 years old:  \$ 58.1-339.11   Long-term Care Insurance Tax Credit   2006 (effective 2006)   Individual Only   1,174,845   1,472,791   1,035,844   917,39   58.1-339,12:02   Biodiesel and Green Diesel Fuels Producers Tax Credit   2008 (effective 2008)   Individual and Corporate   0   689   1,182   3,50   558.1-339,12:05   Green Job Creation Tax Credit   2010 (effective 2010)   Individual and Corporate   752   333   2,724   63,50   2,790   2	481,274	6,803,731	3,705,189	3,128,699	8,909,576	Corporate Only	1999 (effective 2001)	Virginia Coal Employment and Production Incentive Tax Credit	§ 58.1-433.1
\$ 58.1-339.9 Rent Reductions Tax Credit 2000 (effective 2000) Individual and Corporate 0 0 0 0 0	135,826,748	130,158,836	133,649,656	137,064,092	133,791,162	Individual Only	2000 (effective 2000)	Low-Income Taxpayer Credit	§ 58.1-339.8
Less than 10 years old:  § 58.1-339.11	399,665	263,314	251,001	321,533	229,754	Individual and Corporate	2000 (effective 2000)	Riparian Forest Buffer Protection for Waterways Tax Credit	§§ 58.1-339.10 & 58.1-439.12
§ 58.1-339.11         Long-term Care Insurance Tax Credit         2006 (effective 2006)         Individual Only         1,174,845         1,472,791         1,035,844         917,39           § 58.1-439.12:02         Biodiesel and Green Diesel Fuels Producers Tax Credit         2008 (effective 2008)         Individual and Corporate         0         689         1,182         3,50           § 58.1-439.12:05         Green Job Creation Tax Credit         2010 (effective 2010)         Individual and Corporate         752         333         2,724         63,50           § 58.1-439.12:04         Tax Credit for Participating Landlords (Community of Opportunity)         2010 (effective 2010)         Individual and Corporate         42,041         53,266         71,500         27,90           § 58.1-439.12:03         Farm Wineries and Vineyards Tax Credit         2011 (effective 2011)         Individual and Corporate         180,535         176,347         142,724         129,07           § 58.1-439.12:08         Motion Picture Production Tax Credit (refundable)         2011 (effective 2011)         Individual and Corporate         7,176,474         5,494,009         6,585,337         6,058,488           § 58.1-439.12:08         International Trade Facility Tax Credit         2011 (effective 2011)         Individual and Corporate         4,60,96         255,692         315,330         290,441	0	0	0	0	0	Individual and Corporate	2000 (effective 2000)	Rent Reductions Tax Credit	§ 58.1-339.9
§ 58.1-439.12:02         Biodiesel and Green Diesel Fuels Producers Tax Credit         2008 (effective 2008)         Individual and Corporate         0         689         1,182         3,50           § 58.1-439.12:05         Green Job Creation Tax Credit         2010 (effective 2010)         Individual and Corporate         752         333         2,724         63,50           § 58.1-439.12:04         Tax Credit for Participating Landlords (Community of Opportunity)         2010 (effective 2010)         Individual and Corporate         42,041         53,266         71,500         27,90           § 58.1-439.12:03         Farm Wineries and Vineyards Tax Credit         2011 (effective 2011)         Individual and Corporate         180,535         176,347         142,724         129,07           § 58.1-439.12:03         Motion Picture Production Tax Credit (refundable)         2011 (effective 2011)         Individual and Corporate         7,176,474         5,494,009         6,585,337         6,058,48           § 58.1-439.12:06         International Trade Facility Tax Credit         2011 (effective 2011)         Individual and Corporate         146,096         255,692         315,330         290,44           § 58.1-439.12:08         Research and Development Expenses Tax Credit (refundable)         2011 (effective 2011)         Individual And Corporate         4,210,012         4,670,767         4,236,720									Less than 10 years old:
\$ 58.1-439.12:05 Green Job Creation Tax Credit 2010 Individual and Corporate 752 333 2.724 63.50 5 58.1-439.12:04 Tax Credit for Participating Landlords (Community of Opportunity) 2010 (effective 2010) Individual and Corporate 42.041 53.266 71.500 27.900 5 58.1-339.12 Farm Wineries and Vineyards Tax Credit 2011 (effective 2011) Individual and Corporate 180.535 176.347 142.724 129.07 5 58.1-439.12:03 Motion Picture Production Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176.474 5.494.009 6.585.337 6.058.48 5 58.1-439.12:06 International Trade Facility Tax Credit 2011 (effective 2011) Individual and Corporate 146.096 255.692 315.330 290.44 5 5 58.1-439.12:08 Research and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual Corporate 4.210.012 4.670.767 4.236.720 4.193.08	1,003,260	917,390	1,035,844	1,472,791	1,174,845	Individual Only	2006 (effective 2006)	Long-term Care Insurance Tax Credit	§ 58.1-339.11
\$ 58.1-439.12:04 Tax Credit for Participating Landlords (Community of Opportunity)  \$ 58.1-439.12:04 Tax Credit for Participating Landlords (Community of Opportunity)  \$ 58.1-439.12:03 Farm Wineries and Vineyards Tax Credit  \$ 58.1-439.12:03 Motion Picture Production Tax Credit (refundable)  \$ 58.1-439.12:06 International Trade Facility Tax Credit  \$ 2011 (effective 2011) Individual and Corporate  \$ 2011 (effective 2011) Individual and Corporate  \$ 7,176,474 5,494,009 6,585,337 6,058,481	0	3,500	1,182	689	Ð	Individual and Corporate	2008 (effective 2008)	Biodiesel and Green Diesel Fuels Producers Tax Credit	§ 58.1-439.12:02
\$ 58.1-339.12 Farm Wineries and Vineyards Tax Credit 2011 (effective 2011) Individual and Corporate 180,535 176,347 142,724 129,07 § 58.1-439.12:03 Motion Picture Production Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,48 2011 (effective 2011) Individual and Corporate 146,096 255,692 315,330 290,44 2011 (effective 2011) Individual and Corporate 4,210,012 4,670,767 4,236,720 4,193,08 (effective 2011) Individual Corporate 4,210,012 4,210,012 4,210,012 4,210,012 4,210,012 4,210,012 4,210,012 4,210,012 4,210,012 4,210,0	47,952	63,501	2,724	333	752	Individual and Corporate	2010 (effective 2010)	Green Job Creation Tax Credit	§ 58.1-439.12:05
\$ 58.1-439.12:03 Motion Picture Production Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 7,176,474 5,494,009 6,585,337 6,058,48 58.1-439.12:06 International Trade Facility Tax Credit 2011 (effective 2011) Individual and Corporate 146,096 255,692 315,330 290,44 59.12:08 Research and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 4,210,012 4,670,767 4,236,720 4,193,08 Individual Corporate 4,210,012 4,000,000 10,00	0	27,909	71,500	53,266	42,041	Individual and Corporate	2010 (effective 2010)	Tax Credit for Participating Landlords (Community of Opportunity)	§ 58.1-439.12:04
§ 58.1-439.12:06         International Trade Facility Tax Credit         2011 (effective 2011)         Individual and Corporate         146,096         255,692         315,330         290,446           § 58.1-439.12:08         Research and Development Expenses Tax Credit (refundable)         2011 (effective 2011)         Individual and Corporate         4,210,012         4,670,767         4,236,720         4,193,083	199,143	129,078	142,724	176,347	180,535	Individual and Corporate	2011 (effective 2011)	Farm Wineries and Vineyards Tax Credit	§ 58.1·339.12
5 58.1-439.12:08 Research and Development Expenses Tax Credit (refundable) 2011 (effective 2011) Individual and Corporate 4,210,012 4,670,767 4,236,720 4,193,08:	0	6,058,480	6,585,337	5,494,009	7,176,474	Individual and Corporate	2011 (effective 2011)	Motion Picture Production Tax Credit (refundable)	§ 58.1-439.12:03
Individual Corrogate	917,637	290,440	315,330	255,692	146,096	Individual and Corporate	2011 (effective 2011)	International Trade Facility Tax Credit	\$ 58.1-439.12:06
5.58 1-430 13:00 Retro and Pail Harry Tay Codit	4,149,789	4,193,083	4,236,720	4,670,767	4,210,012	Individual and Corporate	2011 (effective 2011)	Research and Development Expenses Tax Credit (refundable)	§ 58.1-439.12:08
9 30.1-405.12.09 Barge and Bank 41,700 567,568 0 49.	484	494	0	567,568	41,700		2011 (effective 2011)	Barge and Rail Usage Tax Credit	58.1-439.12:09
P. F. D. 400 40 40 40 40 40 40 40 40 40 40 40 40	1,840,341	1,804,494	2,234,213	884,066	736,816		2011 (effective 2011)	Virginia Port Volume Increase Tax Credit	58.1-439.12:10
P. F. J. 400 40 07	5,328	68,102				•		Telework Expenses Tax Credit	58.1-439.12:07
Individual Comprate	10,959,188	7,935,928	,	4,676,327	1,613,525		2012 (effective 2013)	Education Improvement Scholarships Tax Credits	58.1-439.26
5 5 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,812,582	6,082,317	n.a.	n.a.	n.a.		2016 (effective 2017)	Major Research and Development Expenses Tax Credit	58.1-439.12:11
	0	5,000				1.01			58.1-439.12:12

Notes:
1. Number of returns and amounts are for income tax returns processed during the fiscal year, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include 1. Number of returns and amounts are for income tax returns processed ouring the fiscal year, regardless or taxagree year. For most creates, returns for must precise to taxagree year, or most creates, returns for must precise to taxagree year.

2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.

3. The amount shown for the Coaliteids Employment Enhancement Tax credit includes the amount returned to taxagrees, as well as that deposited with the Coaliteids Economic Development Authority.

4. A returns and amounts are for income tax credit is one which is not limited by the amount of the taxagree's tax tabelties.

5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax.

<sup>\*</sup> Data for this credit is not available for release because fewer than four returns claiming the credit have been processed in during the fiscal year.