

TABLE OF CREDITS

Credit	Form	Refundable	Carryback/carryforward
Additional child tax	8812	Yes	None
Adoption	8839	Yes	None
Agricultural chemicals security	8931	No	Back 1 yr, forward 20
Alcohol and cellulosic biofuels	6478	No	Back 1 yr, forward 20
Alt fuel vehicle refueling prop	8911	No	a
Alternative motor vehicle	8910	No	a
Biodiesel & renewable diesel fuels	8864	No	Back 1 yr, forward 20
Carbon dioxide sequestration	8933	No	Back 1 yr, forward 20
Child & dependent care	2441	No	None
Child Tax	Worksheet	No	None
Disabled access	8826	No	Back 1 yr, forward 20
Distilled spirits	8906	No	Back 1 yr, forward 20
Earned income	Sch EIC	Yes	None
Education	8863	b	None
Elderly & disabled	Sch R	No	None
Employer differential wage pmts	8932	No	Back 1 yr, forward 20
Employer-provided childcare	8882	No	Back 1 yr, forward 20
Employer SS & Medicare taxes pd	8846	No	Back 1 yr, forward 20
Empowerment zone & renewal emp	8844	No	Back 1 yr, forward 20
Energy efficient appliance	8909	No	Back 1 yr, forward 20
First-time homebuyer	5405	Yes	None
Foreign tax	1116	No	Back 1 yr, forward 20
Holder of tax credit bonds	8912	No	None
Indian employment	8845	No	Back 1 yr, forward 20
Investment	3468	No	Back 1 yr, forward 20
Low-income housing	8586	No	Back 1 yr, forward 20
Low-sulfur diesel fuel production	8896	No	Back 1 yr, forward 20
Making work pay/govt retiree	Sch M	Yes	None
Mine rescue team training	8923	No	Back 1 yr, forward 20
Mortgage interest	8396	No	Forward 3 years
New markets	8874	No	Back 1 yr, forward 20
Nonbusiness energy improvement	5695	No	None
Nonconventional source fuel	8907	No	Back 1 yr, forward 20
Orphan drug	8820	No	Back 1 yr, forward 20
Plug-in electric drive motor vehicle	8936	No	a
Plug-in electric vehicle	8834	No	a
Prior year min tax: nonrefundable	8801	No	Carry forward until used
Prior year minimum tax: refundable	8801	Yes	None
Qualified railroad track maintenance	8900	No	Back 1 yr, forward 20
Renewable electricity, refined coal etc	8835	No	Back 1 yr, forward 20
Residential energy efficient property	5695	No	Forward 20
Retirement savings contribution	8880	No	None
Small employer pension plan startup	8881	No	Back 1 yr, forward 20
Work opportunity	5884	No	Back 1 yr, forward 20

a Credits based on items of personal use have no carryback/carryforward provision. However, any portion of these credits applicable to depreciable property is treated as part of the general business credit and can be carried back one year and forward for 20 years.

b The Hope and lifetime learning credits are nonrefundable. Forty percent of the American opportunity credit is refundable.