

	CREDIT CODE											
	AN											
	AR											
	NN											
	NR											
	AD											
	SU											
	CN		P									
	DE	###	U	T	Carry Years	Old Code						
Nonapportionable Credits												
Refundable						Code Components						
Previous Pass-through Entity Withholding	NR	001	P	T		36						
Motion Picture Incentive	NR	002	U	T		38						
Renewable Commercial Energy Systems	NR	003	P	T		39						
Pass-through Entity Withholding	NR	004	P	T		43						
Economic Development	NR	005	U	T		44						
Mineral Production Withholding	NR	006	P	T		46						
Agricultural Off-Highway Gas/Undyed Diesel	NR	007	P	T		47						
Farm Operation Hand Tools	NR	008	P	T		48						
Recently Licensed Mental Health Practitioner	NR	009	U	T		MA						
Mental Health Practitioner of Underserved Pop.	NR	010	U	T		MB						
Volunteer Retired Psychiatrist	NR	011	U	T		MC						
Nonrenewable Hydrogen Production System	NR	012	U	T		MD						
Economic Development Tax Incremental Financing	NR	013	U	T		MH						
Nonrefundable												
At-Home Parent	NN	001	P	T		1						
Qualified Sheltered Workshop Cash Contribution	NN	002	P	T		2						
Historic Preservation	NN	003	P	C		6						
	NN	003	P	F	5							

	CREDIT CODE											
	AN AR NN NR AD SU CN DE	###	P U	C F B T	Carry Years	Old Code						
Low-Income Housing	NN	004	U	C		8						
	NN	004	U	F	5							
	NN	004	U	B	3							
Recycling Market Development Zone	NN	005	U	C		10						
	NN	005	U	F	3							
Pass-through Entity Taxpayer Income Tax	NN	006	P	C		AP						
	NN	006	P	F	10							
Utah Municipal, U.S. & Agency Bond Interest	NN	007	P	C		15						
	NN	007	P	F	5							
	NN	007	P	B	3							
Tax Paid to Another State	NN	008	P	T		17						
Live Organ Donation Expenses	NN	009	P	C		19						
	NN	009	P	F	5							
Renewable Residential Energy Systems	NN	010	P	C		21						
	NN	010	P	F	4							
Combat Related Death	NN	011	P	T		25						
Veteran Employment	NN	012	P	C		27						
	NN	012	P	F	5							
Employing Homeless Persons	NN	013	P	C		28						
	NN	013	P	F	5							
High-cost Infrastructure	NN	014	U	C		30						
	NN	014	U	F	7							
Enterprise Zone	NN	015	U	C								
	NN	015	U	F	3							
Alternative Energy Developmnet (carrover only)	NN	016	U	C		33						

	CREDIT CODE										
	AN AR NN NR AD SU CN DE	###	P U	C F B T	Carry Years	Old Code					
	NN	016	U	F	7						
Investment in Life Sciences Establishment	NN	017	U	T		34					
Achieving a Better Life Experience Program	NN	018	P	T		63					
Tax Exemption for Military Survivor Benfits	NN	019	P	T		AA					
Guaranty Association Assessment	NN	020	P	C		AF					
	NN	020	P	F	NA						
	NN	021	U	C							
	NN	021	U	F							
Carson Smith Opportunity Scholarship Program	NN	021	P	C		AG					
(replaced by NN031PT, which does not have a carryover)	NN	021	P	F	3						
	NN	021	P	B	1						
Clean Fuel Vehicle	NN	022	U	C		AK					
	NN	022	U	F	5						
Utah Rural Jobs Creation - before 11/1/22 (carryover only)	NN	023	U	C		AD					
	NN	023	U	F	7						
Utah Rural Jobs Creation - after 11/1/22	NN	024	U	C		AN					
	NN	024	U	F	4						
Employer-provided Daycare Construction	NN	025	P	C		AW					
	NN	025	P	F	5						
Employer-provided Daycare Expenses	NN	026	P	T		AX					
Small Business Childcare Expenses Credit	NN	027	P	T		AY					
Research Activities, Expenses Above Base Amt.	NN	028	P	C		-					
	NN	028	P	F							
Research Activities, Pmts to an Organization	NN	029	P	C		-					
	NN	029	P	F							

	CREDIT CODE										
	AN AR NN NR AD SU CN DE	###	P U	C F B T	Carry Years	Old Code					
Research Activities, Research Expenses	NN	030	P	T		-					
Carson Smith Opportunity Scholarship Program	NN	031	P	T							
Apportionable Credits											
Refundable											
Refundable Adoption Expenses	AR	001	P	T		ME					
Nonrefundable											
Earned Income Tax Credit	AN	001	P	T		AM					
Child Tax Credit	AN	002	P	T		AT					
Retirement	AN	003	P	T		18					
Military Retirement Pay	AN	004	P	T		AJ					
Social Security Benefits	AN	005	P	T		AH					
Capital Gains Transaction	AN	006	P	T		4					
Health Benefit Plan	AN	007	P	T		23					
Utah Educational Savings Plan (UESP)	AN	008	P	T		20					
Nonrefundable Adoption Expenses	AN	009	P	C		AS					
	AN	009	P	F	3						
Qualifying Solar Project (carryforward only)	AN	010	U	C		24					

	CREDIT CODE										
	AN AR NN NR AD SU CN DE										
		###	P U	C F B T	Carry Years	Old Code					
Subtractions from Individual Income											
Interest from U.S. Government Obligations	SU	001	P	T		71					
Native American Income	SU	002	P	T		77					
Railroad Retirement Income	SU	003	P	T		78					
Equitable Adjustments - Subtraction	SU	004	P	T		79					
State Tax Refund Included in Federal Income	SU	005	P	T		80					
Nonresident Active Duty Military Pay	SU	006	P	T		82					
Nontaxable Income from Irrevocable Trust	SU	007	P	T		84					
State Tax Ref. Distributed to Beneficiary of Trust	SU	008	P	T		85					
Nongrantor Charitable Lead Trust Contributions	SU	009	P	T		86					
Fiduciary Adjustments - Subtraction	SU	010	P	T		87					
Nonresident Military Spouse Income	SU	011	P	T		88					
FDIC Premiums	SU	012	P	T		89					
Previously Taxed Retirement Income	SU	013	P	T		90					
Social Security Repayment	SU	028	P	T		SB					
COVID-19 Funds Included in Adjusted Gross Income	SU	029	P	T		SA					
Trusts Only											

[illegible]