



WHOLE EFFLUENT TOXICITY TESTING

Name

FEIN

- 1. Cost of complying with whole effluent toxicity testing during the tax year..... 1. _____
- 2. Credit earned this tax year (multiply line 1 by 25%) 2. _____
- 3. Amount carried forward from previous tax years 3. _____
- 4. Total credit available (add line 2 and line 3) 4. _____
- 5. Current year tax liability 5. _____
- 6. **Current year credit claimed** (lesser of line 4 or line 5) 6. _____
Corporations enter the credit on the SC1120TC.
- 7. Credit carryforward (subtract line 6 from line 4) 7. _____
Unused credits may be carried forward for up to 10 years

INSTRUCTIONS

Manufacturing facilities may claim a credit against Corporate Income Taxes for 25% of the costs incurred in complying with whole effluent toxicity testing. Unused credits may be carried forward for 10 years.

Definitions:

Manufacturing facility means an establishment where tangible personal property is produced or assembled.

If you file by paper, attach to your Income Tax return. If you file electronically, keep a copy with your tax records.