

1. Enter the gross income tax reported on your last tax return for the year 1997. **Line 100.**
2. Enter the gross income tax reported on your last tax return for the year 1998. **Line 100.**

**Part II – Flow-through credits, additions, and deductions**

**Line 101.** If the partnership has elected to pass through its share of the income tax credits, additions, and deductions to you, enter the amount of each credit, addition, or deduction on the line designated on the instructions for Form 970. If the partnership has elected to pass through its share of the income tax credits, additions, and deductions to you, enter the amount of each credit, addition, or deduction on the line designated on the instructions for Form 970.

**Line 102.** If the partnership has elected to pass through its share of the income tax credits, additions, and deductions to you, enter the amount of each credit, addition, or deduction on the line designated on the instructions for Form 970. If the partnership has elected to pass through its share of the income tax credits, additions, and deductions to you, enter the amount of each credit, addition, or deduction on the line designated on the instructions for Form 970.

**Part III – OTHER 1997 AND 1998 tax adjustments and deductions**

**Line 103.** Enter the amounts shown on Form 970 for the following items, based on the amounts shown on Form 970.

**Lines 104 and 105 – Other flow-through credits, additions, and deductions**

To report other credits, additions, and deductions		For each credit, addition, and deduction		Amount for 1997 and 1998		Enter on line 103	
1997	1998	1997	1998	1997	1998	1997	1998
<b>Non-refundable credits</b>							
Charitable contribution credit							
Energy-related credit							
Research and development credit							
Other non-refundable credit							
<b>Refundable credits</b>							
Economic recovery credit							
Other refundable credit							
<b>Other credits</b>							
Charitable deduction							
Other deduction							
<b>Other additions and deductions</b>							
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# It 204 Instructions 2013

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