2000

## Wisconsin Development Zones Credit

(Attach to Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S)

Name Identifying Number Wisconsin Department

		oi Revenue	
Pa	rt I Computation of Credit		
1a	Enter the 2000 development zones credit for environmental remediation	1a	
1b	Enter the 2000 development zones credit for job creation or retention	1b	
2a	Add lines 1a and 1b. This is the development zones credit before pass-through credits	2a	
2b		2b	
3		3	
Pa	rt II Individuals, Estates, and Trusts-Limitations on Tax Credits		
4	Enter Wisconsin net income from Form 1, line 13; Form 1NPR, line 34; or Form 2, line 5	4	
5	Enter Wisconsin net income (loss) from development zone business operations 5		
6	Enter Wisconsin net income (loss) from directly related business operations 6		
Sec	tion A - Limitation on Tax Credit Carryovers From Years Before January 1, 1998.		
(Ski	p this section and go to section B if you do not have credit carryovers from years before	January 1, 1998.)	
7	Add lines 5 and 6. If the result is a net loss, enter zero here. Do not fill in the rest of Section A	7	
8	Divide amount on line 7 by amount on line 4 and enter ratio. If line 7 is larger than line 4, enter 1.00.	8 •	
9	Enter gross tax less credits from Form 1, Form 1NPR, or Form 2 (see instructions) 9		
10	Enter ratio from line 8		
11	Multiply amount on line 9 by ratio on line 10	11	
12	Enter carryover of unused development zones jobs credit		
13	Enter the smaller of line 11 or line 12. This is the allowable jobs credit	13	
14	Subtract line 13 from line 11	14	
15	Enter carryover of unused development zones sales tax credit		
16	Enter the smaller of line 14 or line 15. This is the allowable sales tax credit	16	
17	Subtract line 16 from line 14	17	
18	Enter carryover of unused development zones investment credit		
19	Enter the smaller of line 17 or line 18. This is the allowable investment credit	19	
20	Subtract line 19 from line 17	20	
21	Enter the amount from line 9		
22	Add lines 13, 16, and 19 and enter the total		
23	Subtract line 22 from line 21	23	
24	Enter carryover of unused development zones research credit		
25	Enter the smaller of line 23 or line 24. This is the allowable research credit	25	
26	Subtract line 25 from line 23	26	
27	Enter the smaller of line 20 or line 26	27	
28	Enter carryover of unused development zones location credit		
29	Enter the smaller of line 27 or line 28. This is the allowable location credit	29	
30	Subtract line 29 from line 27	30	
31	Enter carryover of unused development zones day care credit		
32	Enter the smaller of line 30 or line 31. This is the allowable day care credit	32	
33	Subtract line 32 from line 30	33	
34	Enter carryover of unused environmental remediation credit		
35	Enter the smaller of line 33 or line 34. This is the allowable environmental remediation credit	35	
Section B - Limitation on Credit for Year 2000 and After. (Complete this section only if you computed a			
	dit in Part 1.)		
36	Enter amount from line 4	36	
37	Enter amount from line 6. If line 6 is a loss, fill in line 38, skip lines 39 and 40,		
20	fill in line 41, and enter the amount from line 41 on line 42	20	
38	Enter amount from line 9	38	

Schedule

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Section B continued				
39	Divide amount on line 37 by amount on line 36 and enter ratio. If line 37 is larger than line 36, enter 1.00			
40	Multiply amount on line 38 by ratio on line 39			
41	Add lines 13, 16, 19, 29, 32, and 35			
42	Figure the difference between line 40 and line 41 and enter the result.			
	Exception: If line 41 is smaller than line 40, enter zero			
43	Enter amount from line 5. If line 5 is a loss, go to line 53			
44	Divide amount on line 43 by amount on line 36 and enter ratio. If ine 43 is larger than line 36, enter 1.00	44 •		
45	Multiply amount on line 38 by ratio on line 44	45		
46	Enter amount from line 42	46		
47	Subtract line 46 from line 45. If line 46 is larger than line 45, enter zero	47		
48	Enter amount from line 38	_		
49	Add lines 25 and 41	_		
50	Subtract line 49 from line 48			
51	Enter the smaller of line 47 or line 50	51		
52	Enter the smaller of line 3 or line 51	52		
	tion C - Carryover of Unused 1998 and 1999 Tax Credits			
	Enter carryover of 1998 and 1999 development zones credit	53		
54	Add lines 52 and 53. This is the allowable development zones credit	54		
Part III Corporations – Limitations on Tax Credits				
55	Enter tax from Form 4, line 14; Form 5, line 8; Form 4I, line 18; or form 4T, line 8	55		
56	Enter manufacturer's sales tax credit from Form 4, 4I, 4T, or 5, Schedule Z <b>56</b>			
57	Enter research credits from Schedule R			
58	Enter carryover of unused development zones research credit			
59	Enter community development finance credit			
60	Add lines 56 through 59	60		
61	Subtract line 60 from line 55. If the result is zero or less, enter zero here. Do not fill in the rest of Part III.	61		
62	Enter Wisconsin net income (loss) from development zone business operations 62			
63	Enter Wisconsin net income (loss) from directly related business operations 63			
Section A - Limitation on Tax Credit Carryovers From Years Before January 1, 1998.				
	p this section and go to section B if you do not have credit carryovers from years before	<del> </del>		
64	Add lines 62 and line 63. If the result is a net loss, enter zero here. Do not fill in the rest of Part III			
65	Enter 7.9% of the amount on line 64	65		
66 67	Enter carryover of unused development zones jobs credit	66		
68	Enter the smaller of line 66 or line 67. This is the allowable jobs credit	68		
69	Subtract line 68 from line 66	69		
70	Enter carryover of unused development zones sales tax credit	03		
71	Enter the smaller of line 69 or line 70. This is the allowable sales tax credit	71		
72	Subtract line 71 from line 69	72		
73	Enter carryover of unused development zones investment credit			
74	Enter the smaller of line 72 or line 73. This is the allowable investment credit	74		
75	Subtract line 74 from line 72	75		
76	Enter carryover of unused development zones location credit	. •		
77	Enter the smaller of line 75 or line 76. This is the allowable location credit	77		
78	Subtract line 77 from line 75			
79	Enter carryover of unused development zones day care credit			
	Enter the smaller of line 78 or line 79. This is the allowable day care credit	80		