

Name	Identifying Number
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Part I Development Zones Credit

1 Enter the development zones credit for environmental remediation	1	
2 Enter the development zones credit for job creation or retention	2	
3 Add lines 1 and 2. This is the development zones credit before pass-through credits	3	
4 Enter development zones credit passed through from other entities	4	
5 Add lines 3 and 4. This is your 2008 credit	5	
6 Carryover of unused development zones credit	6	
7 Add lines 5 and 6. This is the available development zones credit	7	

Part II Development Opportunity Zone Investment Credit

8 Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone:		
a Qualified purchases expensed under IRC section 179	8a	
b Qualified purchases not expensed under IRC section 179	8b	
9 Multiply line 8a by 1.75% (0.0175)	9	
10 Multiply line 8b by 2.5% (0.025)	10	
11 Add lines 9 and 10. This is the investment credit before pass-through credits	11	
12 Enter investment credit passed through from other entities	12	
13 Add lines 11 and 12. This is your 2008 credit	13	
14 Carryover of unused opportunity zone investment credit	14	
15 Add lines 13 and 14. This is the available opportunity zone investment credit	15	

Part III Development Opportunity Zone, Agricultural Development Zone, or Airport Development Zone Capital Investment Credit

16 Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone, agricultural zone, or airport zone	16	
17 Enter the amount expended during the taxable year to acquire, construct, rehabilitate, remodel, or repair real property in an opportunity zone, agricultural zone, or airport zone	17	
18 Add lines 16 and 17	18	
19 Multiply line 18 by 3% (0.03). This is the capital investment credit before pass-through credits	19	
20 Enter capital investment credit passed through from other entities	20	
21 Add lines 19 and 20. This is your 2008 credit	21	
22 Carryover of unused capital investment credit	22	
23 Add lines 21 and 22. This is the available capital investment credit	23	

Part IV Recapture of Investment Credit

		Properties		
		A	B	C
24	Enter kind of property (attach separate schedules if more space is needed)			
25	Date property was placed in service			
26	Original estimated useful life or recovery period			
27	Original credit			
28	Date property ceased to be qualified investment credit property			
29	Number of full years between the dates on lines 25 and 28			
30	Recapture percentage (from instructions)			
31	Multiply line 27 by the percentage on line 30			
32	Add line 31, columns A through C, plus any amounts from separate schedules			32
33	Portion of original credit (line 27) not used to offset tax in any year, plus any carryforward of credits you can now apply to the original credit year			33
34	Subtract line 33 from line 32. This is the total increase in tax			34