

# Wisconsin Development Zones Credits

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

# 2023

*Read instructions before filling in this schedule*

Name	Identifying Number
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**Part I Development Zones Credit**

Round Amounts to Nearest Dollar

<b>1</b>	Enter the development zones credit for environmental remediation. <b>Include WEDC certification</b>	<b>1</b>	.00
<b>2</b>	Enter the development zones credit for job creation or retention. <b>Include WEDC certification</b>	<b>2</b>	.00
<b>3</b>	Add lines 1 and 2	<b>3</b>	.00
<b>4</b>	Enter wage subsidies from Wisconsin Worker trial job program, subsidies and reimbursements from the Real World, Real Pay pilot project	<b>4</b>	.00
<b>5</b>	Subtract line 4 from line 3. This is the development zones credit before pass-through credits	<b>5</b>	.00
<b>6</b>	Development zones credit passed through from other entities:		
<b>6a</b>	Entity Name _____		
	FEIN _____ Amount <b>6a</b> _____		.00
<b>6b</b>	Entity Name _____		
	FEIN _____ Amount <b>6b</b> _____		.00
<b>6c</b>	Total pass through credits from additional schedule	<b>6c</b>	.00
<b>6d</b>	Total credits (add lines 6a through 6c)	<b>6d</b>	.00
<b>7</b>	Add lines 5 and 6d. This is your 2023 credit	<b>7</b>	.00
	<b>7a</b> Fiduciaries - enter the amount of credit allocated to beneficiaries	<b>7a</b>	.00
	<b>7b</b> Fiduciaries - subtract line 7a from line 7	<b>7b</b>	.00
<b>8</b>	Carryover of unused development zones credit. <b>Include Schedule CF</b>	<b>8</b>	.00
<b>9</b>	Add lines 7 and 8 (lines 7b and 8 if fiduciary). This is the available development zones credit <b>Include Schedule CF</b> if the credit was not used in full.	<b>9</b>	.00

**Part II Development Opportunity Zone or Agricultural Development Zone**

<b>10</b>	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 or agricultural zone	<b>10</b>	.00
<b>11</b>	Enter the amount expended during the taxable year to acquire, construct, rehabilitate, remodel, or repair real property in an opportunity zone or agricultural zone	<b>11</b>	.00
<b>12</b>	Add lines 10 and 11	<b>12</b>	.00
<b>13</b>	Multiply line 12 by 3% (0.03). This is the capital investment credit before pass-through credits	<b>13</b>	.00
<b>14</b>	Capital investment credit passed through from other entities:		
<b>14a</b>	Entity Name _____		
	FEIN _____ Amount <b>14a</b> _____		.00
<b>14b</b>	Entity Name _____		
	FEIN _____ Amount <b>14b</b> _____		.00
<b>14c</b>	Total pass through credits from additional schedule	<b>14c</b>	.00
<b>14d</b>	Total credits (add lines 14a through 14c)	<b>14d</b>	.00
<b>15</b>	Add lines 13 and 14d. This is your 2023 credit	<b>15</b>	.00
	<b>15a</b> Fiduciaries - enter the amount of credit allocated to beneficiaries	<b>15a</b>	.00
	<b>15b</b> Fiduciaries - subtract line 15a from line 15	<b>15b</b>	.00
<b>16</b>	Carryover of unused capital investment credit. <b>Include Schedule CF</b>	<b>16</b>	.00
<b>17</b>	Add lines 15 and 16 (lines 15b and 16 if fiduciary). This is the available capital investment credit <b>Include Schedule CF</b> if the credit was not used in full.	<b>17</b>	.00

