

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 the total current year development zones credit (see instructions)	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 the total current year investment credit (see instructions)	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 or Agricultural 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 or agricultural zone	16	
17 Enter the amount expended during the taxable year to acquire, construct, rehabilitate, remodel, or repair real property in an opportunity zone or agricultural 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 the total current year capital investment credit (see instructions)	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)	24		
25 Date property was placed in service	25		
26 Original estimated useful life or recovery period	26		
27 Original credit	27		
28 Date property ceased to be qualified investment credit property	28		
29 Number of full years between the dates on lines 25 and 28	29		
30 Recapture percentage (from instructions)	30		
31 Multiply line 27 by the percentage on line 30	31		
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		