

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

1 Enter the development zones credit for environmental remediation . . . . .	<b>1</b>	
2 Enter the development zones credit for job creation or retention . . . . .	<b>2</b>	
3 Add lines 1 and 2. This is the development zones credit before pass-through credits . . . . .	<b>3</b>	
4 Enter development zones credit passed through from other entities . . . . .	<b>4</b>	
5 Add lines 3 and 4. This is your 2006 credit . . . . .	<b>5</b>	
6 Carryover of unused development zones credit . . . . .	<b>6</b>	
7 Add lines 5 and 6. This is the available development zones credit . . . . .	<b>7</b>	

**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 . . . . .	<b>8a</b>	
b Qualified purchases not expensed under IRC section 179 . . . . .	<b>8b</b>	
9 Multiply line 8a by 1.75% (0.0175) . . . . .	<b>9</b>	
10 Multiply line 8b by 2.5% (0.025) . . . . .	<b>10</b>	
11 Add lines 9 and 10. This is the investment credit before pass-through credits . . . . .	<b>11</b>	
12 Enter investment credit passed through from other entities . . . . .	<b>12</b>	
13 Add lines 11 and 12. This is your 2006 credit . . . . .	<b>13</b>	
14 Carryover of unused opportunity zone investment credit . . . . .	<b>14</b>	
15 Add lines 13 and 14. This is the available opportunity zone investment credit . . . . .	<b>15</b>	

**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 . . . . .	<b>16</b>	
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 . . . . .	<b>17</b>	
18 Add lines 16 and 17 . . . . .	<b>18</b>	
19 Multiply line 18 by 3% (0.03). This is the capital investment credit before pass-through credits . . . . .	<b>19</b>	
20 Enter capital investment credit passed through from other entities . . . . .	<b>20</b>	
21 Add lines 19 and 20. This is your 2006 credit . . . . .	<b>21</b>	
22 Carryover of unused capital investment credit . . . . .	<b>22</b>	
23 Add lines 21 and 22. This is the available capital investment credit . . . . .	<b>23</b>	

**Part IV Recapture of Investment Credit**

	Properties		
	A	B	C
24 Enter kind of property (attach separate schedules if more space is needed) . . . . .	<b>24</b>		
25 Date property was placed in service . . . . .	<b>25</b>		
26 Original estimated useful life or recovery period . . . . .	<b>26</b>		
27 Original credit . . . . .	<b>27</b>		
28 Date property ceased to be qualified investment credit property . . . . .	<b>28</b>		
29 Number of full years between the dates on lines 25 and 28 . . . . .	<b>29</b>		
30 Recapture percentage (from instructions) . . . . .	<b>30</b>		
31 Multiply line 27 by the percentage on line 30 . . . . .	<b>31</b>		
32 Add line 31, columns A through C, plus any amounts from separate schedules . . . . .	<b>32</b>		
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 . . . . .	<b>33</b>		
34 Subtract line 33 from line 32. This is the total increase in tax . . . . .	<b>34</b>		