Schedule **DC**

Wisconsin Department of Revenue

Wisconsin Development Zones Credits

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

Read instructions before filling in this schedule

2015

Name	Identifying Number

Part I **Development Zones Credit**

Round Amounts to Nearest Dollar

1	Enter the development zones credit for environmental remediation	**1**	.00
2	Enter the development zones credit for job creation or retention	**2**	.00
3	Add lines 1 and 2	**3**	.00
4	Enter wage subsidies from Wisconsin Worker trial job program, subsidies and reimbursements from the Real World, Real Pay pilot project	**4**	.00
5	Subtract line 4 from line 3. This is the development zones credit before pass-through credits . .	**5**	.00
6	Development zones credit passed through from other entities:		

6a Entity Name _____

FEIN _____ Amount **6a** _____ .00

6b Entity Name _____

FEIN _____ Amount **6b** _____ .00

6c Total pass through credits from additional schedule . . . . . . **6c** _____ .00

6d	Total credits (add lines 6a through 6c)	6d	.00
7	Add lines 5 and 6d. This is your 2015 credit	**7**	.00
	7a Fiduciaries - enter the amount of credit allocated to beneficiaries	7a	.00
	7b Fiduciaries - subtract line 7a from line 7	7b	.00
8	Carryover of unused development zones credit	**8**	.00
9	Add lines 7 and 8 (lines 7b and 8 if fiduciary). This is the available development zones credit . .	**9**	.00

Part II **Development Opportunity Zone, Agricultural Development Zone, or Airport Development Zone Capital Investment Credit**

10	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	**10**	.00
11	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	**11**	.00
12	Add lines 10 and 11	**12**	.00
13	Multiply line 12 by 3% (0.03). This is the capital investment credit before pass-through credits .	**13**	.00
14	Capital investment credit passed through from other entities:		

14a Entity Name _____

FEIN _____ Amount **14a** _____ .00

14b Entity Name _____

FEIN _____ Amount **14b** _____ .00

14c Total pass through credits from additional schedule . . . . . . **14c** _____ .00

14d	Total credits (add lines 14a through 14c)	14d	.00
15	Add lines 13 and 14d. This is your 2015 credit	**15**	.00
15a	Fiduciaries - enter the amount of credit allocated to beneficiaries	15a	.00
15b	Fiduciaries - subtract line 15a from line 15	15b	.00
16	Carryover of unused capital investment credit	16	.00
17	Add lines 15 and 16 (lines 15b and 16 if fiduciary). This is the available capital investment credit	17	.00

IC-032