

# Investment Credit

▶ Attach to your return.  
▶ See separate instructions.

Name(s) as shown on return

Identifying number

## Part I Current Year Investment Credit

**Note:** Generally, you cannot claim the regular investment credit for property placed in service after December 31, 1985 (see instructions).

<b>1</b> Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
<b>a</b> Pre-1936 buildings . . . . .	_____ × 10% (.10)	<b>1a</b>
<b>b</b> Certified historic structures (attach NPS certificate) . . . . .	_____ × 20% (.20)	<b>1b</b>
Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . .	_____	
Transition property:		
<b>c</b> 30-year-old buildings . . . . .	_____ × 10% (.10)	<b>1c</b>
<b>d</b> 40-year-old buildings . . . . .	_____ × 13% (.13)	<b>1d</b>
<b>e</b> Certified historic structures (attach NPS certificate) . . . . .	_____ × 25% (.25)	<b>1e</b>
Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . .	_____	
<b>2a</b> Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . .	_____ × 10% (.10)	<b>2a</b>
<b>b</b> Transition property. Attach computation (see instructions) . . . . .		<b>2b</b>
<b>3</b> Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) . . . . .	_____ × 10% (.10)	<b>3</b>
<b>4</b> Regular investment credit for transition property. Enter qualified investment (see instructions) . . . . .	_____ × 6.5% (.065)	<b>4</b>
<b>5</b> Credit from cooperatives. Enter the unused regular investment credit for transition property and the unused energy credit from cooperatives . . . . .		<b>5</b>
<b>6</b> <b>Current year investment credit.</b> Add lines 1a through 5 . . . . .		<b>6</b>

## Part II Tax Liability Limitation (See Who Must File Form 3800, General Business Credit, to see if you complete Part II or file Form 3800.)

<b>7a</b> Individuals. Enter amount from Form 1040, line 40 . . . . .	}	<b>7</b>
<b>b</b> Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) . . . . .		
<b>c</b> Other filers. Enter regular tax before credits from your return . . . . .		
<b>8</b> Credits that reduce regular tax before the investment credit:		
<b>a</b> Credit for child and dependent care expenses (Form 2441). . . . .	<b>8a</b>	
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040)) . . . . .	<b>8b</b>	
<b>c</b> Foreign tax credit (Form 1116 or Form 1118) . . . . .	<b>8c</b>	
<b>d</b> Possessions tax credit (Form 5735). . . . .	<b>8d</b>	
<b>e</b> Mortgage interest credit (Form 8396) . . . . .	<b>8e</b>	
<b>f</b> Credit for fuel from a nonconventional source . . . . .	<b>8f</b>	
<b>g</b> Orphan drug credit (Form 6765) . . . . .	<b>8g</b>	
<b>h</b> Add lines 8a through 8g . . . . .	<b>8h</b>	
<b>9</b> Net regular tax. Subtract line 8h from line 7 . . . . .	<b>9</b>	
<b>10</b> Tentative minimum tax (see instructions):		
<b>a</b> Individuals. Enter amount from Form 6251, line 20 . . . . .	}	<b>10</b>
<b>b</b> Corporations. Enter amount from Form 4626, line 15 . . . . .		
<b>c</b> Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 . . . . .		
<b>11</b> Net income tax:		
<b>a</b> Individuals. Add line 9 above and line 22 of Form 6251 . . . . .	}	<b>11</b>
<b>b</b> Corporations. Add line 9 above and line 17 of Form 4626 . . . . .		
<b>c</b> Estates and trusts. Add line 9 above and line 39 of Form 1041, Schedule H . . . . .		
<b>12</b> If line 9 is more than \$25,000, enter 25% (.25) of the excess (see instructions) . . . . .	<b>12</b>	
<b>13</b> Subtract line 10 or line 12, whichever is greater, from line 11. Enter the result. If less than zero, enter -0-	<b>13</b>	
<b>14</b> <b>Investment credit allowed for current year.</b> Enter the <b>smaller</b> of line 6 or line 13. This is your <b>General Business Credit</b> for 1992. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of other income tax returns . . . . .	<b>14</b>	