

Investment Credit

▶ Attach to your return.
▶ See separate instructions.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Rehabilitation credit (see instructions for required attachments):			
<ul style="list-style-type: none"> a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i> <input type="checkbox"/> Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b Pre-1936 buildings	_____ × 10% (.10)	1b	
c Certified historic structures	_____ × 20% (.20)	1c	
Enter NPS number assigned or the flow-through entity's identifying number (see instructions) _____			
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	_____ × 10% (.10)	2	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations)	_____ × 10% (.10)	3	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives		4	
5 Total current year investment credit. Add lines 1b through 4		5	

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits:			
<ul style="list-style-type: none"> • Individuals. Enter amount from Form 1040, line 38 • Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) • Other filers. Enter regular tax before credits from your return 		6	
7a Credit for child and dependent care expenses (Form 2441, line 10)	7a _____		
b Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	7b _____		
c Mortgage interest credit (Form 8396, line 11)	7c _____		
d Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	7d _____		
e Possessions tax credit (Form 5735)	7e _____		
f Credit for fuel from a nonconventional source	7f _____		
g Qualified electric vehicle credit (Form 8834, line 19)	7g _____		
h Add lines 7a through 7g		7h	
8 Net regular tax. Subtract line 7h from line 6		8	
9 Alternative minimum tax:			
<ul style="list-style-type: none"> • Individuals. Enter amount from Form 6251, line 28 • Corporations. Enter amount from Form 4626, line 15 • Estates and trusts. Enter amount from Form 1041, Schedule I, line 41 		9	
10 Net income tax. Add lines 8 and 9		10	
11 Tentative minimum tax (see instructions):			
<ul style="list-style-type: none"> • Individuals. Enter amount from Form 6251, line 26 • Corporations. Enter amount from Form 4626, line 13 • Estates and trusts. Enter amount from Form 1041, Schedule I, line 37 		11	
12 If line 8 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	12 _____		
13 Enter the greater of line 11 or line 12		13	
14 Subtract line 13 from line 10. If zero or less, enter -0-		14	
15 Investment credit allowed for current year. Enter the smaller of line 5 or line 14 here and on Form 1040, line 42; Form 1120, Schedule J, line 4d; Form 1120-A, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return		15	

