Form 3468

Department of the Treasury Internal Revenue Service Name(s) shown on return

Investment Credit

► Attach to your return.

► See separate instructions.

OMB No. 1545-0155

1997

Attachment Sequence No. **52**

Identifying number

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Part I Current Year Credit				
1	Rehabilitation credit (see instructions for required attachments):			
	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> ▶ ☐ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
	Pre-1936 buildings	1b		
С	Certified historic structures	1c		
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	2		
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations)	3		
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4		
5	Total current year investment credit. Add lines 1b through 4	_		
	t II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Pa	<u>5</u> rt II c	r file Form 380)O)
6	Regular tax before credits:		1110 1 01111 300	0.)
•	Individuals. Enter amount from Form 1040, line 39			
•	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)	6		
•	Other filers. Enter regular tax before credits from your return			
7a b c d e f g h i j 8 9 • • • • • • • • • • • • • • • • • •	Credit for child and dependent care expenses (Form 2441, line 9) Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) Mortgage interest credit (Form 8396, line 11) Adoption credit (Form 8839, line 10) District of Columbia first-time homebuyer credit (Form 8859) Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) Possessions tax credit (Form 5735). Credit for fuel from a nonconventional source Qualified electric vehicle credit (Form 8834, line 19) Add lines 7a through 7i. Net regular tax. Subtract line 7j from line 6 Alternative minimum tax: Individuals. Enter amount from Form 6251, line 28 Corporations. Enter amount from Form 1041, Schedule I, line 42 Net income tax. Add lines 8 and 9 Tentative minimum tax (see instructions): Individuals. Enter amount from Form 6251, line 26 Corporations. Enter amount from Form 6266, line 13	7j 8		
12	Estates and trusts. Enter amount from Form 1041, Schedule I, line 38	-		
	instructions)			
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 44; 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		