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

2000

Attachment Sequence No. **52**

Identifying number

Par	t Current Year Credit			
1	Rehabilitation credit (see instructions for required attachments):			
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: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
	Pre-1936 buildings		1b	_
С	Certified historic structures		1c	_
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions)			
d	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .		1d	_
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)		2	
3		× 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		
Par		d out if you complete P		_
6	Regular tax before credits:	a cat ii jou compicto i	<u> </u>	_
•	Individuals. Enter the amount from Form 1040, line 40)		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		6	
•	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a			
	and 1b, or the amount from the applicable line of your return			
7	Alternative minimum tax:			
•	Individuals. Enter the amount from Form 6251, line 28			
•	Corporations. Enter the amount from Form 4626, line 15		7	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
8	Add lines 6 and 7		8	_
	Foreign tax credit	9a 9b		
	Credit for child and dependent care expenses (Form 2441, line 9) .	9c		
	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) Education credits (Form 8863, line 18)	9d		
	Child tax credit (Form 1040, line 47)	9e		
	Mortgage interest credit (Form 8396, line 11)	9f		
	Adoption credit (Form 8839, line 14)	9g		
	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9h		
i	Possessions tax credit (Form 5735, line 17 or 27)	9i		
i	Credit for fuel from a nonconventional source	9j		
, k	Qualified electric vehicle credit (Form 8834, line 19)	9k		
ı	Add lines 9a through 9k		91	
10	Net income tax. Subtract line 9I from line 8		10	
11	Tentative minimum tax (see instructions)	11		
12	Net regular tax. Subtract line 9I from line 6. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Enter the greater of line 11 or line 13		14	
15			15	
16	Investment credit allowed for the current year. Enter the smaller of			
10	on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, F		16	