

# Investment Credit

▶ Attach to your return.  
 ▶ See separate instructions.

**2001**

Attachment  
 Sequence No. **52**

Identifying number

## Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):			
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. <b>Note:</b> <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)	<b>1b</b>	
c Certified historic structures . . . . . \$	× 20% (.20)	<b>1c</b>	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .			
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . / /			
d (1) Enter the date on which the 24- or 60-month measuring period begins . . . . . / / and ends . . . . . / /			
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$			
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . . . \$			
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .		<b>1e</b>	
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . . \$	× 10% (.10)	<b>2</b>	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) . . . . . \$	× 10% (.10)	<b>3</b>	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .		<b>4</b>	
5 <b>Total current year investment credit.</b> Add lines 1b through 4 . . . . .		<b>5</b>	

## 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 (see instructions) . . . . .		<b>6</b>	
7 Alternative minimum tax (see instructions) . . . . .		<b>7</b>	
8 Add lines 6 and 7 . . . . .		<b>8</b>	
9a Foreign tax credit . . . . .	<b>9a</b>		
b Credit for child and dependent care expenses (Form 2441, line 9) . . . . .	<b>9b</b>		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	<b>9c</b>		
d Education credits (Form 8863, line 18) . . . . .	<b>9d</b>		
e Rate reduction credit (Form 1040, line 47) . . . . .	<b>9e</b>		
f Child tax credit (Form 1040, line 48) . . . . .	<b>9f</b>		
g Mortgage interest credit (Form 8396, line 11) . . . . .	<b>9g</b>		
h Adoption credit (Form 8839, line 14) . . . . .	<b>9h</b>		
i District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>9i</b>		
j Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>9j</b>		
k Credit for fuel from a nonconventional source . . . . .	<b>9k</b>		
l Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>9l</b>		
m Add lines 9a through 9l . . . . .	<b>9m</b>		
10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 . . . . .	<b>10</b>		
11 Tentative minimum tax (see instructions) . . . . .	<b>11</b>		
12 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- . . . . .	<b>12</b>		
13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	<b>13</b>		
14 Enter the greater of line 11 or line 13 . . . . .	<b>14</b>		
15 Subtract line 14 from line 10. If zero or less, enter -0- . . . . .	<b>15</b>		
16 <b>Investment credit allowed for the current year.</b> Enter the <b>smaller</b> of line 5 or line 15 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .	<b>16</b>		

