

Part I

Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

- a Pre-1936 buildings _____ × 10% (.10)
- Certified historic structures (attach NPS certificate) _____ × 20% (.20) **1b** _____
- Enter NPS number assigned or the flow-through entity's identifying number (see instructions). _____
- Transition property:
- 30-year-old buildings _____ × 10% (.10)
- d 40-year-old buildings _____ × 13% (.13)
- e Certified historic structures (attach NPS certificate) _____ × 25% (.25)
- Enter NPS number assigned or the flow-through entity's identifying number (see instructions). _____
- _____ × 10% (.10)
- 3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) _____ × 10% (.10) **3** _____
- Regular investment credit for transition property. Enter qualified investment (see instructions) _____ × 6.5% (.065)
- Credit from cooperatives. Enter the unused regular investment credit for transition property and the unused energy credit from cooperatives _____
- 6 Current year investment credit. Add lines 1a through 5 _____

Part II

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- Add lines 8a through 8g _____
- 9 Net regular tax. Subtract line 8h from line 7 **9** _____
- 10 Tentative minimum tax (see instructions):
 - a Individuals. Enter amount from Form 6251, line 20 _____
 - b Corporations. Enter amount from Form 4626, line 15 _____
 - c Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 _____
- 11 Net income tax:
 - a Individuals. Add line 9 above and line 22 of Form 6251 _____
 - b Corporations. Add line 9 above and line 17 of Form 4626 _____
 - c Estates and trusts. Add line 9 above and line 39 of Form 1041, Schedule H _____
- 12 If line 9 is more than \$25,000, enter 25% (.25) of the excess (see instructions) **12** _____
- 13 Subtract line 10 or line 12, whichever is greater, from line 11. Enter the result. If less than zero, enter -0- **13** _____
- 14 Investment credit allowed for current year. Enter the smaller of line 6 or line 13. This is your General Business Credit 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 . **14** _____