

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	Total current year investment credit. Add lines 1a through 5			

Part II

			%	
b				
c	Mortgage interest credit (Form 8396, line 11)	_____	8c	
d	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	_____	8d	
e	Possessions tax credit (Form 5735, line 14)	_____	8e	
f	Orphan drug credit (Form 6765, line 10)	_____	8f	
g	Credit for fuel from a nonconventional source	_____	8g	
h	Qualified electric vehicle credit (Form 8834, line 17)	_____	8h	
i	Add lines 8a through 8h			8i
9	Net regular tax. Subtract line 8i from line 7			9
10	Tentative minimum tax (see instructions):			
a	Individuals. Enter amount from Form 6251, line 26			
b	Corporations. Enter amount from Form 4626, line 14		%	10
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 28 of Form 6251			
b	Corporations. Add line 9 above and line 16 of Form 4626		%	11
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. 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 1993. 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