## Form **8912**

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

## **Credit to Holders of Tax Credit Bonds**

Attach to your tax return.

Go to www.irs.gov/Form8912 for instructions and the latest information.

OMB No. 1545-2025

Attachment Sequence No. **154** 

Form **8912** (Rev. 11-2023)

Identifying number

Part	Current Year Credit		
1	Bond credit(s) from Part III. Enter the amount from line 14. See instructions	1	
2	Bond credit(s) from Part IV. Enter the amount from line 20. See instructions	2	
3	Carryforward of credits for qualified tax credit bonds and build America bonds to 2021 (see instructions)	3	
4	<b>Total credit.</b> Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond, go to line 5; partnerships and S corporations, report this amount on Schedule K. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) All others, go to Part II	,	
5	Amount allocated to the beneficiaries of the estate or trust. (You must also issue Form(s) 1097-BTC See Form 1097-BTC and its instructions.) See instructions		
6	Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II	6	
Part	II Allowable Credit		
7	Regular tax before credits:  • Individuals. Enter the sum of the tax reported on Form 1040, 1040-SR, or 1040-NR, line 16; and the excess advance premium tax credit repayment from Schedule 2 (Form 1040), line 2  • Corporations. Enter the income tax from Form 1120, Schedule J, line 1; or the amount from the applicable line of your return	7	
8	• Estates and trusts. Enter the sum of tax on taxable income and tax on lump-sum distributions from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return		
	<ul> <li>Individuals. Enter the alternative minimum tax from Form 6251, line 11</li> <li>Corporations. Enter the alternative minimum tax from Form 4626, Part II, line 13</li> <li>Estates and trusts. Enter the alternative minimum tax from Schedule I (Form 1041), line 54 .</li> </ul>	8	
9	Add line 7 and line 8	9	
10a b c d	Foreign tax credit		
е	Add lines 10a through 10d	10e	
11	Net income tax. Subtract line 10e from line 9	11	
12	Credit to holders of tax credit bonds allowed for the current year. Enter the smallest of line 4 line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 4, see instructions.) Estates and trusts, enter the smallest of line 6, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 6, see instructions.) Report this amount on Schedule 3 (Form 1040), line 6k; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return	r t	

Page 2 Name(s) shown on return Identifying number

Part III	Bond Credit(s) Reported to You on Form(s) 1097-BTC (see instructions)
	If you are claiming a bond credit for which you did not receive a Form 1097-BTC, complete Part IV
	Caution: Don't enter any hand credits for hands issued after 2017

(a) Name of issuer of Form(s) 1097-BTC	(b1) Identifying number of issuer of Form(s) 1097-BTC	(b2) Unique identifie (see instructions)	r (c) Amount reported on Form(s) 1097-BTC (see instructions)
13			
14 Total. Combine the amounts in column (c). Ent	ter here and on line 1 .		14

Name(s) shown on return

Part	· IV	Form(s) 1097-BTC (se Caution: Don't enter a	ee instructions)		. ,	Reported to Y	ou on
		5					
15	a	Bond Issuer's name, city or					
16	b	Bond Issuer's employer ide Date bond issued:	ntification number:				
16	a b	Date bond issued.  Date bond matures:					
17	D	Date bond disposed of (if a	pplicable):				
				( ) ( ) ( )	4884 1111	(-) 0/	(0.14 11: 1 (1) (1)
no date Inc pay	t iss s. (C lude mer	SIP number. If CUSIP number ued, enter principal payment clean renewable energy bonds: CUSIP number and principal it dates. Build America bonds: CUSIP number and interest payment dates.)	(b) Outstanding bond principal (or for build America bonds, interest payable)	(c) Credit rate	(d) Multiply (b) x (c)	(e) %	(f) Multiply (d) x (e)
18							
19	A	dd the amounts on line 18, c	olumn (f)			19	)
20	Fo ar qu th	For a <b>new</b> clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (0.70) and enter the result here. For a clean renewable energy bond, qualified zone academy bond, qualified school construction bond, or build America bond, enter the amount from line 19 here. Enter the line 20 amount on line 2. See the instructions for how to report as interest income					