Form **8912**

Department of the Treasury
Internal Revenue Service

Credit to Holders of Tax Credit Bonds

▶ **Attach to your tax return.**

▶ **Information about Form 8912 and its separate instructions is at *www.irs.gov/form8912*.**

OMB No. 1545-2025

2016

Attachment Sequence No. **154**

Name(s) shown on return | **Identifying number**

Part I 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 2016 (see instructions)	3	
4	**Total credit.** 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	4	
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)	5	
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 amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • 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	
8	**Alternative minimum tax:** • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add line 7 and line 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b			
c	General business credit (see instructions)	10c			
d	Credit for prior year minimum tax (Form 8801 or Form 8827)	10d			
e	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 Form 1040, line 54 or Form 1040NR, line 51; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return			12	

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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.

(a) Name of issuer of Form(s) 1097-BTC	**(b1)** Identifying number of issuer of Form(s) 1097-BTC	**(b2)** Unique identifier (see instructions)	**(c)** Amount reported on Form(s) 1097-BTC (see instructions)
13			

14 **Total.** Combine the amounts in column (c). Enter here and on line 1 . . . . . **14**

Name(s) shown on return | Identifying number

Part IV Bond credit(s) from bonds held by you and/or your nominee(s) not reported to you on Form(s) 1097-BTC (see instructions)

15	a	Bond Issuer's name, city or town, and state ▶
	b	Bond Issuer's employer identification number ▶
16	a	Date bond issued ▶
	b	Date bond matures ▶
17		Date bond disposed of (if applicable) ▶

	(a) CUSIP number. If CUSIP number not issued, enter principal payment dates. (Clean renewable energy bonds: Include CUSIP number and principal payment dates. Build America bonds: Include 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	Add the amounts on line 18, column (f)	19	
20	For a **new** clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (.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	20	