



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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## Credit to Holders of Tax Credit Bonds

OMB No. 1545-2025

**Attach to your tax return.**

Go to [www.irs.gov/Form8912](http://www.irs.gov/Form8912) for instructions and the latest information.

Attachment  
Sequence No. **154**

Identifying number

### Part I Current Year Credit

<b>1</b>	Bond credit(s) from Part III. Enter the amount from line 14. See instructions . . . . .	<b>1</b>	
<b>2</b>	Bond credit(s) from Part IV. Enter the amount from line 20. See instructions . . . . .	<b>2</b>	
<b>3</b>	Carryforward of credits for qualified tax credit bonds and build America bonds to 2021 (see instructions) . . . . .	<b>3</b>	
<b>4</b>	<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 . . . . .	<b>4</b>	
<b>5</b>	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 . . . . .	<b>5</b>	
<b>6</b>	<b>Estates and trusts.</b> Subtract line 5 from line 4. Use this amount to complete Part II . . . . .	<b>6</b>	

### Part II Allowable Credit

<b>7</b>	<b>Regular tax before credits:</b> <ul style="list-style-type: none"> <li>• Individuals. Enter the sum of the tax reported on Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z . . . . .</li> <li>• Corporations. Enter the income tax from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the amount from the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return . . . . .</li> </ul>	<b>7</b>	
<b>8</b>	<b>Alternative minimum tax:</b> <ul style="list-style-type: none"> <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>	<b>8</b>	
<b>9</b>	Add line 7 and line 8 . . . . .	<b>9</b>	
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	
<b>c</b>	General business credit (see instructions) . . . . .	<b>10c</b>	
<b>d</b>	Credit for prior year minimum tax (Form 8801 or Form 8827) . . . . .	<b>10d</b>	
<b>e</b>	Add lines 10a through 10d . . . . .	<b>10e</b>	
<b>11</b>	<b>Net income tax.</b> Subtract line 10e from line 9 . . . . .	<b>11</b>	
<b>12</b>	<b>Credit to holders of tax credit bonds allowed for the current year.</b> Enter the <b>smallest</b> 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.) <b>Estates and trusts,</b> enter the <b>smallest</b> 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 . . . . .	<b>12</b>	



