

Investment Credit

▶ Attach to your return.
▶ See separate instructions.

Name(s) as shown on return

Identifying number

Part I Current Year Investment Credit

Note: Generally, you cannot claim the regular investment credit for property placed in service after December 31, 1985 (see instructions).

1	Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
a	Pre-1936 buildings	_____ × 10% (.10)	1a
b	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:		
c	30-year-old buildings	_____ × 10% (.10)	1c
d	40-year-old buildings	_____ × 13% (.13)	1d
e	Certified historic structures (attach NPS certificate)	_____ × 25% (.25)	1e
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions)	_____	
2a	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	_____ × 10% (.10)	2a
b	Transition property. Attach computation (see instructions)		2b
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the taxable year (see instructions for limitations)	_____ × 10% (.10)	3
4	Regular investment credit for transition property. Enter qualified investment (see instructions)	_____ × 6.5% (.065)	4
5	Credit from cooperatives. Enter the unused regular investment credit for transition property and the unused energy credit from cooperatives		5
6	Current year investment credit. Add lines 1a through 5		6

Part II Tax Liability Limitation (See Who Must File Form 3800, General Business Credit, to see if you complete Part II or file Form 3800.)

7a	Individuals. Enter amount from Form 1040, line 40	}	7
b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers. Enter regular tax before credits from your return		
8	Credits that reduce regular tax before the investment credit:		
a	Credit for child and dependent care expenses (Form 2441)	8a	
b	Credit for the elderly or the disabled (Schedule R (Form 1040))	8b	
c	Foreign tax credit (Form 1116 or Form 1118)	8c	
d	Possessions tax credit (Form 5735)	8d	
e	Mortgage interest credit (Form 8396)	8e	
f	Credit for fuel from a nonconventional source	8f	
g	Orphan drug credit (Form 6765)	8g	
h	Add lines 8a through 8g		8h
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	}	10
b	Corporations. Enter amount from Form 4626, line 14		
c	Estates and trusts. Enter amount from Form 8656, line 37		
11	Net income tax:		
a	Individuals. Add line 9 above and line 22 of Form 6251	}	11
b	Corporations. Add line 9 above and line 16 of Form 4626		
c	Other filers. See instructions		
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 1991. 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