

# Investment Credit

▶ Attach to your return.  
▶ See separate instructions.

Name(s) 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).

<b>1</b>	Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>a</b>	Pre-1936 buildings . . . . .	_____	× 10% (.10)	<b>1a</b>
<b>b</b>	Certified historic structures (attach NPS certificate) . . . . .	_____	× 20% (.20)	<b>1b</b>
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . .	_____		
	Transition property:			
<b>c</b>	30-year-old buildings . . . . .	_____	× 10% (.10)	<b>1c</b>
<b>d</b>	40-year-old buildings . . . . .	_____	× 13% (.13)	<b>1d</b>
<b>e</b>	Certified historic structures (attach NPS certificate) . . . . .	_____	× 25% (.25)	<b>1e</b>
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . .	_____		
<b>2a</b>	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . .	_____	× 10% (.10)	<b>2a</b>
<b>b</b>	Transition property. Attach computation (see instructions) . . . . .			<b>2b</b>
<b>3</b>	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) . . . . .	_____	× 10% (.10)	<b>3</b>
<b>4</b>	Regular investment credit for transition property. Enter qualified investment (see instructions) . . . . .	_____	× 6.5% (.065)	<b>4</b>
<b>5</b>	Credit from cooperatives. Enter the unused regular investment credit for transition property and the unused energy credit from cooperatives . . . . .			<b>5</b>
<b>6</b>	<b>Total current year investment credit.</b> Add lines 1a through 5 . . . . .			<b>6</b>

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

<b>7a</b>	Individuals. Enter amount from Form 1040, line 40 . . . . .			<b>7</b>
<b>b</b>	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) . . . . .			
<b>c</b>	Other filers. Enter regular tax before credits from your return (see instructions) . . . . .			
<b>8</b>	Credits that reduce regular tax before the general business credit:			
<b>a</b>	Credit for child and dependent care expenses (Form 2441, line 10) . . . . .	<b>8a</b>		
<b>b</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 21) . . . . .	<b>8b</b>		
<b>c</b>	Mortgage interest credit (Form 8396, line 11) . . . . .	<b>8c</b>		
<b>d</b>	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) . . . . .	<b>8d</b>		
<b>e</b>	Possessions tax credit (Form 5735). . . . .	<b>8e</b>		
<b>f</b>	Orphan drug credit (Form 6765, line 10) . . . . .	<b>8f</b>		
<b>g</b>	Credit for fuel from a nonconventional source . . . . .	<b>8g</b>		
<b>h</b>	Qualified electric vehicle credit (Form 8834, line 19) . . . . .	<b>8h</b>		
<b>i</b>	Add lines 8a through 8h . . . . .			<b>8i</b>
<b>9</b>	Net regular tax. Subtract line 8i from line 7 . . . . .			<b>9</b>
<b>10</b>	Tentative minimum tax (see instructions):			
<b>a</b>	Individuals. Enter amount from Form 6251, line 26 . . . . .			<b>10</b>
<b>b</b>	Corporations. Enter amount from Form 4626, line 13 . . . . .			
<b>c</b>	Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 . . . . .			
<b>11</b>	Net income tax:			
<b>a</b>	Individuals. Add line 9 above and line 28 of Form 6251 . . . . .			<b>11</b>
<b>b</b>	Corporations. Add line 9 above and line 15 of Form 4626 . . . . .			
<b>c</b>	Estates and trusts. Add line 9 above and line 39 of Form 1041, Schedule H . . . . .			
<b>12</b>	If line 9 is more than \$25,000, enter 25% (.25) of the excess (see instructions) . . . . .			<b>12</b>
<b>13</b>	Subtract line 10 or line 12, whichever is greater, from line 11. If less than zero, enter -0- . . . . .			<b>13</b>
<b>14</b>	<b>Investment credit allowed for current year.</b> Enter the <b>smaller</b> of line 6 or line 13. This is your <b>General Business Credit</b> for 1994. 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 . . . . .			<b>14</b>