

# Investment Credit

▶ Attach to your return.  
▶ See separate instructions.

Name(s) shown on return

Identifying number

## Part I Current Year Credit

<b>1</b> Rehabilitation credit (see instructions for required attachments):			
<ul style="list-style-type: none"> <li><b>a</b> Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.</i> . . . . . <input type="checkbox"/></li> </ul> Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>b</b> Pre-1936 buildings . . . . .	_____ × 10% (.10)	<b>1b</b>	
<b>c</b> Certified historic structures . . . . .	_____ × 20% (.20)	<b>1c</b>	
Enter NPS number assigned or the flow-through entity's identifying number (see instructions). . . . . _____			
<b>2</b> Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . .	_____ × 10% (.10)	<b>2</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> Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .		<b>4</b>	
<b>5 Total current year investment credit.</b> Add lines 1b through 4 . . . . .		<b>5</b>	

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

<b>6</b> Regular tax before credits:			
<ul style="list-style-type: none"> <li>• Individuals. Enter amount from Form 1040, line 38 . . . . .</li> <li>• Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) . . . . .</li> <li>• Other filers. Enter regular tax before credits from your return . . . . .</li> </ul>		<b>6</b>	
<b>7a</b> Credit for child and dependent care expenses (Form 2441, line 10) . . . . .	<b>7a</b>   _____   _____		
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	<b>7b</b>   _____   _____		
<b>c</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>7c</b>   _____   _____		
<b>d</b> Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) . . . . .	<b>7d</b>   _____   _____		
<b>e</b> Possessions tax credit (Form 5735). . . . .	<b>7e</b>   _____   _____		
<b>f</b> Credit for fuel from a nonconventional source . . . . .	<b>7f</b>   _____   _____		
<b>g</b> Qualified electric vehicle credit (Form 8834, line 19) . . . . .	<b>7g</b>   _____   _____		
<b>h</b> Add lines 7a through 7g . . . . .		<b>7h</b>	
<b>8</b> Net regular tax. Subtract line 7h from line 6 . . . . .		<b>8</b>	
<b>9</b> Alternative minimum tax:			
<ul style="list-style-type: none"> <li>• Individuals. Enter amount from Form 6251, line 28 . . . . .</li> <li>• Corporations. Enter amount from Form 4626, line 15 . . . . .</li> <li>• Estates and trusts. Enter amount from Form 1041, Schedule I, line 41 . . . . .</li> </ul>		<b>9</b>	
<b>10</b> Net income tax. Add lines 8 and 9 . . . . .		<b>10</b>	
<b>11</b> Tentative minimum tax (see instructions):			
<ul style="list-style-type: none"> <li>• Individuals. Enter amount from Form 6251, line 26 . . . . .</li> <li>• Corporations. Enter amount from Form 4626, line 13 . . . . .</li> <li>• Estates and trusts. Enter amount from Form 1041, Schedule I, line 37 . . . . .</li> </ul>		<b>11</b>   _____   _____	
<b>12</b> If line 8 is more than \$25,000, enter 25% (.25) of the excess (see instructions). . . . .		<b>12</b>   _____   _____	
<b>13</b> Enter the greater of line 11 or line 12 . . . . .		<b>13</b>	
<b>14</b> Subtract line 13 from line 10. If zero or less, enter -0- . . . . .		<b>14</b>	
<b>15 Investment credit allowed for current year.</b> Enter the <b>smaller</b> of line 5 or line 14 here and on Form 1040, line 42; Form 1120, Schedule J, line 4d; Form 1120-A, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .		<b>15</b>	

