

Residential Energy Credit Carryforward

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

1987
Attachment
Sequence No. **30**

Name(s) as shown on Form 1040

Your social security number

Enter the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

Part I Fill in this part to figure the residential energy credit for 1987.

1	Enter your energy credit carryforward from a previous tax year but only if it is \$10 or more. (This should be the amount on line 8 of your 1986 Form 5695. Caution —You do not have a carryforward if your 1986 Form 1040, line 49, shows an amount of more than zero.)	1		
2	Enter the amount of tax shown on Form 1040, line 39	2		
3	Add lines 40 and 41 from Form 1040 and enter the total	3		
4	Subtract line 3 from line 2. If zero or less, enter zero	4		
5	Enter the amount from Form 6251, line 15	5		
6	Subtract line 5 from line 4. If zero or less, enter zero	6		
7	Residential energy credit. Enter the amount shown on line 1 or line 6, whichever is less. Also, add this amount to the total on Form 1040, line 42. Write "REC" and show the amount on the dotted line next to that total.	7		

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

1987 is the Last Year Residential Energy Credit Can Be Used.— No carryforward will be allowed for taxable years beginning after December 31, 1987. If all of your carryforward from 1986 to 1987 cannot be used this year, it cannot be carried forward to subsequent years.
Purpose of Form.—Use this form to claim your residential energy credit carryforward from 1986 to 1987.

Specific Instructions

Line 1.—Generally, your energy credit carryforward will be computed on your prior year Form 5695. **Exception**—If the alternative minimum tax applied, see **Publication 909**, Alternative Minimum Tax.
Line 5.—**Form 6251**, Alternative Minimum Tax—Individual, is the form you use to compute the amount to enter on line 5.