

Investment Credit

▶ Attach to your return.
▶ See separate instructions.

Part I Current Year Credit

1	Rehabilitation credit (see instructions for required attachments):		
a	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. Note: <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"/>		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
b	Pre-1936 buildings _____ × 10% (.10)	1b	
c	Certified historic structures _____ × 20% (.20)	1c	
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions). _____		
d	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1d	
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) _____ × 10% (.10)	2	
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) _____ × 10% (.10)	3	
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4	
5	Total current year investment credit. Add lines 1b through 4	5	

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

6	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 40	}	6
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
7	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 28	}	7
	• Corporations. Enter the amount from Form 4626, line 15		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39		
8	Add lines 6 and 7	8	
9a	Foreign tax credit	9a	
b	Credit for child and dependent care expenses (Form 2441, line 9)	9b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9c	
d	Education credits (Form 8863, line 18)	9d	
e	Child tax credit (Form 1040, line 47)	9e	
f	Mortgage interest credit (Form 8396, line 11)	9f	
g	Adoption credit (Form 8839, line 14)	9g	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9h	
i	Possessions tax credit (Form 5735, line 17 or 27)	9i	
j	Credit for fuel from a nonconventional source	9j	
k	Qualified electric vehicle credit (Form 8834, line 19)	9k	
l	Add lines 9a through 9k	9l	
10	Net income tax. Subtract line 9l from line 8	10	
11	Tentative minimum tax (see instructions)	11	
12	Net regular tax. Subtract line 9l from line 6. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	
14	Enter the greater of line 11 or line 13	14	
15	Subtract line 14 from line 10. If zero or less, enter -0-	15	
16	Investment credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	16	

