Form **3468**

Investment Credit

OMB No. 1545-0155

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Attach to your return.

► See separate instructions.

Attachment Sequence No. **52** Identifying number

Par	t Current Year Credit		
1	Rehabilitation credit (see instructions for required attachments):		
а	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>		
	Enter the amount of qualified rehabilitation expenditures and multiply l		
b	Pre-1936 buildings		
С	Certified historic structures	1c	
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions).		
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
4	Credit from cooperatives. Enter the unused investment credit from coope	ratives	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 amount from Form 1040, line 39	,	
•	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
٠	Other filers. Enter regular tax before credits from your return		
		,	
7a	Credit for child and dependent care expenses (Form 2441, line 9) .	7a	
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	7b	
с	Mortgage interest credit (Form 8396, line 11)	7c	
d	Adoption credit (Form 8839, line 10)	7d	
е	District of Columbia first-time homebuyer credit (Form 8859)	7e	
f	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	7f	
g	Possessions tax credit (Form 5735)	7g	
h	Credit for fuel from a nonconventional source	7h	4
i	Qualified electric vehicle credit (Form 8834, line 19)	7i	
j	Add lines 7a through 7i		7j
8	Net regular tax. Subtract line 7j from line 6		8
9	Alternative minimum tax:		
•	Individuals. Enter amount from Form 6251, line 28.Corporations. Enter amount from Form 4626, line 15.	•••)	
•	Corporations. Enter amount from Form 4626, line 15.	}	9
•	Estates and trusts. Enter amount from Form 1041, Schedule I, line 42	1	10
10	Net income tax. Add lines 8 and 9		
11 •	Tentative minimum tax (see instructions):		
	Individuals. Enter amount from Form 6251, line 26 Corporations. Enter amount from Form 4626, line 13		
	Estates and trusts. Enter amount from Form 1041,	11	
•	Schedule I, line 38 .		
12	If line 8 is more than \$25,000, enter 25% (.25) of the excess (see		
	instructions).	12	
13	Enter the greater of line 11 or line 12		13
14	Subtract line 13 from line 10. If zero or less, enter -0- \hdots		14
15	Investment credit allowed for current year. Enter the smaller of line Form 1040, line 44; Form 1120, Schedule J, line 4d; Form 1120-A, line G, line 2c; or the applicable line of your return	2a; Form 1041, Schedule	15
G, line 2c; or the applicable line of your return 15 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form 3468 (1997)			
Cal. No. 12276E Form 5406 (1997)			