

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...
b Pre-1936 buildings x 10% (.10)
c Certified historic structures x 20% (.20)
2 Energy credit. Enter the basis of energy property placed in service during the tax year...
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year...
4 Credit from cooperatives. Enter the unused investment credit from cooperatives...
5 Total current year investment credit. Add lines 1b through 4

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)
Other filers. Enter regular tax before credits from your return
7a Credit for child and dependent care expenses (Form 2441, line 9)
7b Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)
7c Mortgage interest credit (Form 8396, line 11)
7d Adoption credit (Form 8839, line 10)
7e District of Columbia first-time homebuyer credit (Form 8859)
7f Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)
7g Possessions tax credit (Form 5735)
7h Credit for fuel from a nonconventional source
7i Qualified electric vehicle credit (Form 8834, line 19)
7j Add lines 7a through 7i.
8 Net regular tax. Subtract line 7j from line 6
9 Alternative minimum tax:
Individuals. Enter amount from Form 6251, line 28
Corporations. Enter amount from Form 4626, line 15
Estates and trusts. Enter amount from Form 1041, Schedule I, line 42
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, Schedule I, line 38
12 If line 8 is more than \$25,000, enter 25% (.25) of the excess (see instructions)
13 Enter the greater of line 11 or line 12
14 Subtract line 13 from line 10. If zero or less, enter -0-
15 Investment credit allowed for current year. Enter the smaller of line 5 or line 14 here and on Form 1040, line 44; Form 1120, Schedule J, line 4d; Form 1120-A, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return

