## **Investment Credit**

OMB No. 1545-0155 1993

	► Attach to your return.				
Department of the Treasury Internal Revenue Service		See separate instructions.		Attachment Sequence No. 52	
	Name(s) as shown on return			Identifying number	
Par		Year Investment Credit annot claim the regular investment credit for prope	rty placed in service after Decomb	or 21 1095 (coo instructions)	
1		edit. Enter the amount of qualified rehabilitation	n expenditures and multiply by		
2	the percentage Pre-1936 buildir		× 10% (10)	1a	
		structures (attach NPS certificate)		1b	
D		hber assigned or the flow-through entity's	× 2078 (.20)		
		nber (see instructions).			
	Transition prope				
с		Jings	× 10% (.10)	1c	
	40-year-old build	-		1d	
е	Certified historic structures (attach NPS certificate) × 25% (.25)			1e	
	Enter NPS nur	nber assigned or the flow-through entity's			
	identifying nur	nber (see instructions).			
2a		ter the basis of energy property placed in			
	service during the tax year (see instructions)			2a	
b		rty. Attach computation (see instructions)		2b	
3		dit. Enter the amortizable basis of qualified			
		cquired during the tax year (see instructions	× 10% (10)	3	
4	for limitations)			5	
4		ent (see instructions)	× 6.5% (.065)	4	
5	Credit from cooperatives. Enter the unused regular investment credit for transition property and the				
-	unused energy c	redit from cooperatives		5	
6		ar investment credit. Add lines 1a through 5	<u> </u>	6	
		ility Limitation (See Who Must File Form		Part II or file Form 3800.)	
	Individuals. Enter amount from Form 1040, line 40				
				7	
-	Cother filers. Enter regular tax before credits from your return				
8		uce regular tax before the investment credit:	10) <b>8a</b>		
		and dependent care expenses (Form 2441, line lerly or the disabled (Schedule R (Form 1040), line	10).		
		st credit (Form 8396, line 11)	8c		
		it (Form 1116, line 32, or Form 1118, Sch. B, line	- 12) <b>8d</b>		
	0	credit (Form 5735, line 14)			
		dit (Form 6765, line 10)			
		om a nonconventional source			
h	Qualified electric	vehicle credit (Form 8834, line 17)	8h		
i	Add lines 8a thr	ough 8h		<u>8i</u>	
9	-	Subtract line 8i from line 7		9	
10		Tentative minimum tax (see instructions):			
	Individuals. Enter amount from Form 6251, line 26			10	
	Corporations. Enter amount from Form 4626, line 14.				
	Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 J				
11	Net income tax: Individuals. Add line 9 above and line 28 of Form 6251				
	Corporations. Add line 9 above and line 16 of Form 4626			11	
	Estates and trusts. Add line 9 above and line 39 of Form 1041, Schedule H				
12	If line 9 is more than \$25,000, enter 25% (.25) of the excess (see instructions)			12	
13				13	
14	Investment credit allowed for current year. Enter the smaller of line 6 or line 13. This is your				
- •	<b>General Business Credit</b> for 1993. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of other income tax returns .			14	