

Investment Credit

▶ Attach to your return.
▶ See separate instructions.

Name(s) as shown on return

Identifying number

Part I Current Year Investment Credit

Note: Generally, you cannot claim the regular investment credit for property placed in service after December 31, 1985 (see instructions).

1	Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
a	Pre-1936 buildings	_____ × 10% (.10)	1a	
b	Certified historic structures (attach NPS certificate)	_____ × 20% (.20)	1b	
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions).	_____		
	Transition property:			
c	30-year-old buildings	_____ × 10% (.10)	1c	
d	40-year-old buildings	_____ × 13% (.13)	1d	
e	Certified historic structures (attach NPS certificate)	_____ × 25% (.25)	1e	
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions).	_____		
2a	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	_____ × 10% (.10)	2a	
b	Transition property. Attach computation (see instructions)		2b	
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations)	_____ × 10% (.10)	3	
4	Regular investment credit for transition property. Enter qualified investment (see instructions)	_____ × 6.5% (.065)	4	
5	Credit from cooperatives. Enter the unused regular investment credit for transition property and the unused energy credit from cooperatives		5	
6	Total current year investment credit. Add lines 1a through 5		6	

Part II Tax Liability Limitation (See Who Must File Form 3800 to see if you complete Part II or file Form 3800.)

7a	Individuals. Enter amount from Form 1040, line 40	}	7	
b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
c	Other filers. Enter regular tax before credits from your return			
8	Credits that reduce regular tax before the investment credit:			
a	Credit for child and dependent care expenses (Form 2441, line 10)	8a		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)	8b		
c	Mortgage interest credit (Form 8396, line 11)	8c		
d	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	8d		
e	Possessions tax credit (Form 5735, line 14)	8e		
f	Orphan drug credit (Form 6765, line 10)	8f		
g	Credit for fuel from a nonconventional source	8g		
h	Qualified electric vehicle credit (Form 8834, line 17)	8h		
i	Add lines 8a through 8h		8i	
9	Net regular tax. Subtract line 8i from line 7		9	
10	Tentative minimum tax (see instructions):			
a	Individuals. Enter amount from Form 6251, line 26	}	10	
b	Corporations. Enter amount from Form 4626, line 14			
c	Estates and trusts. Enter amount from Form 1041, Schedule H, line 37			
11	Net income tax:			
a	Individuals. Add line 9 above and line 28 of Form 6251	}	11	
b	Corporations. Add line 9 above and line 16 of Form 4626			
c	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	Subtract line 10 or line 12, whichever is greater, from line 11. If less than zero, enter -0-		13	
14	Investment credit allowed for current year. Enter the smaller of line 6 or line 13. This is your General Business Credit 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	