

Investment Credit

► **Attach to your return.**
► **See separate instructions.**

1996Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

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:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.* ☐

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). **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 amount from Form 1040, line 38
- 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 10) **7a****b** Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) **7b****c** Mortgage interest credit (Form 8396, line 11) **7c****d** Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) **7d****e** Possessions tax credit (Form 5735). **7e****f** Credit for fuel from a nonconventional source **7f****g** Qualified electric vehicle credit (Form 8834, line 19) **7g****h** Add lines 7a through 7g **7h****8** Net regular tax. Subtract line 7h from line 6 **8****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 41

10 Net income tax. Add lines 8 and 9 **10****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 37

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- **14****15 Investment credit allowed for current year.** Enter the **smaller** of line 5 or line 14 here and on
Form 1040, line 42; Form 1120, Schedule J, line 4d; Form 1120-A, line 2a; Form 1041, Schedule
G, line 2c; or the applicable line of your return **15**