Department of the Treasury Internal Revenue Service Name(s) shown on return

Investment Credit

Attach to your return.

▶ See separate instructions.

OMB No. 1545-0155

Attachment Sequence No.

Identifying number

Current Year Investment Credit Part I Note: Generally, you cannot claim the regular investment credit for property placed in service after December 31, 1985 (see instructions). Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: **a** Pre-1936 buildings 1a 1b **b** Certified historic structures (attach NPS certificate) . . _____ × 20% (.20) Enter NPS number assigned or the flow-through entity's identifying number (see instructions). Transition property: 1c c 30-year-old buildings **d** 40-year-old buildings _____ × 13% (.13) 1d 1e e Certified historic structures (attach NPS certificate) . . _____ × 25% (.25) Enter NPS number assigned or the flow-through entity's 2a Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) 2a 2b **b** Transition property. Attach computation (see instructions) Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions 3 Regular investment credit for transition property. Enter 4 _____ × 6.5% (.065) Credit from cooperatives. Enter the unused regular investment credit for transition property and the 5 Total current year investment credit. Add lines 1a through 5 6 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 **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 (see instructions) . Credits that reduce regular tax before the general business credit: 8a a Credit for child and dependent care expenses (Form 2441, line 10) . 8b **b** Credit for the elderly or the disabled (Schedule R (Form 1040), line 21) 8c c Mortgage interest credit (Form 8396, line 11) 8d **d** Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) 8e f Orphan drug credit (Form 6765, line 10) 8f 8q 8h h Qualified electric vehicle credit (Form 8834, line 19) 8i Net regular tax. Subtract line 8i from line 7 Tentative minimum tax (see instructions): a Individuals. Enter amount from Form 6251, line 26 . 10 Corporations. Enter amount from Form 4626, line 13...... 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 **b** Corporations. Add line 9 above and line 15 of Form 4626 11 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 Subtract line 10 or line 12, whichever is greater, from line 11. If less than zero, enter -0-. . . . 13 13 Investment credit allowed for current year. Enter the smaller of line 6 or line 13. This is your General Business Credit for 1994. 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

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