Department of the Treasury Internal Revenue Service

Part I

Name(s) shown on return

Current Year Investment Credit

Investment Credit

Attach to your return.

► See separate instructions.

OMB No. 1545-0155 19**95**

Attachment Sequence No. 52

Identifying number

| Note | : Generally, you cannot claim the regular investment credit for property placed in service after December | er 31, 1 | 985 (see instrue | ctions) |
|-------|---|----------|------------------|----------------|
| 1 | Rehabilitation credit. Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: | | | |
| | Pre-1936 buildings | 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: | | | |
| | 30-year-old buildings | 1c | | _ |
| | 40-year-old buildings | 1d | | _ |
| е | 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) $\ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \times 10\%$ (.10) | 2a | | |
| b | Transition energy 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) | 3 | | |
| 4 | Regular investment credit for transition property. Enter | | | |
| | qualified investment (see instructions) | 4 | | |
| 5 | Credit from cooperatives. Enter the unused regular investment credit for transition property and the | 5 | | |
| 6 | unused energy credit from cooperatives | 6 | | |
| Par | t II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Pa | - | r file Form 38 | 300.) |
| | Individuals. Enter amount from Form 1040, line 40 | | | |
| | Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) | 7 | | |
| | Other filers. Enter regular tax before credits from your return | _ | | |
| Ŭ | | | | |
| 8a | Credit for child and dependent care expenses (Form 2441, line 10) . 8a | | | |
| | Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) | | | |
| | Mortgage interest credit (Form 8396, line 11) | | | |
| | Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) 8d | | | |
| | Possessions tax credit (Form 5735) | | | |
| f | Orphan drug credit (Form 6765) | | | |
| g | Credit for fuel from a nonconventional source | | | |
| ĥ | Qualified electric vehicle credit (Form 8834, line 19) | | | |
| i | Add lines 8a through 8h | 8i | | |
| 9 | Net regular tax. Subtract line 8i from line 7 | 9 | | |
| 10 | Tentative minimum tax (see instructions): | | | |
| а | Individuals. Enter amount from Form 6251, line 26 | | | |
| b | Corporations. Enter amount from Form 4626, line 13 | 10 | | _ |
| С | Estates and trusts. Enter amount from Form 1041, Schedule I, line 37 . | | | |
| 11 | Net income tax: | | | |
| а | Individuals. Add line 9 above and line 28 of Form 6251 | | | |
| | Corporations. Add line 9 above and line 15 of Form 4626 | 11 | | |
| С | Estates and trusts. Add line 9 above and line 41 of Form 1041, Schedule I | | | |
| 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 zero or less, 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 1995. Enter here and on Form 1040, line 44; Form 1120, Schedule | | | |
| | J, line 4d; Form 1120-A, Part I, line 2a; or on the appropriate line of other income tax returns . | 14 | | |
| For F | Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E | | Form 3468 | 5 (1995 |

For Paperwork Reduction Act Notice, see separate instructions.