| Form **3468** | **Investment Credit** | OMB No. 1545-0155 |
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Form **3468**

Department of the Treasury
Internal Revenue Service

**Investment Credit**

► **Attach to your return.**

► **See separate instructions.**

OMB No. 1545-0155

**2000**

Attachment
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) . . . . . . _____

**d**   Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . | **1d** |

**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 the amount from Form 1040, line 40 . . . . . . . . . . . .
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . . . . . . . . . . . } . . | **6** |
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . . . . . .

**7**   Alternative minimum tax:

- Individuals. Enter the amount from Form 6251, line 28 . . . . . . . .
- Corporations. Enter the amount from Form 4626, line 15 . . . . . . . . } . . . . | **7** |
- Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . . ⌋

**8**   Add lines 6 and 7 . . . . . . . . . . . . . . . . . . . . . . | **8** |

| | | 9a | |
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| **9a** | Foreign tax credit . . . . . . . . . | **9a** | |
| **b** | Credit for child and dependent care expenses (Form 2441, line 9) . | **9b** | |
| **c** | Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) | **9c** | |
| **d** | Education credits (Form 8863, line 18). . . . . . . . . . | **9d** | |
| **e** | Child tax credit (Form 1040, line 47) . . . . . . . . . | **9e** | |
| **f** | Mortgage interest credit (Form 8396, line 11) . . . . . . . | **9f** | |
| **g** | Adoption credit (Form 8839, line 14) . . . . . . . . . | **9g** | |
| **h** | District of Columbia first-time homebuyer credit (Form 8859, line 11) | **9h** | |
| **i** | Possessions tax credit (Form 5735, line 17 or 27) . . . . . . | **9i** | |
| **j** | Credit for fuel from a nonconventional source . . . . . . . | **9j** | |
| **k** | Qualified electric vehicle credit (Form 8834, line 19) . . . . . | **9k** | |

**l**   Add lines 9a through 9k . . . . . . . . . . . . . . . . . . | **9l** |

**10**   Net income tax. Subtract line 9l from line 8 . . . . . . . . . . . . . | **10** |

**11**   Tentative minimum tax (see instructions) . . . . . . . . . | **11** |

**12**   Net regular tax. Subtract line 9l from line 6. If zero or less, enter -0- | **12** |

**13**   Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions) . . . . . . . . . . . . . . . . . . . . . | **13** |

**14**   Enter the greater of line 11 or line 13 . . . . . . . . . . . . . . . | **14** |

**15**   Subtract line 14 from line 10. If zero or less, enter -0- . . . . . . . . . . . | **15** |

**16**   **Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . . . . . . . . . . . . | **16** |