

Investment Credit

▶ Attach to your return.
 ▶ See separate instructions.

2001

Attachment
 Sequence No. **52**

Identifying number

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):			
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: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i> ▶ <input type="checkbox"/>			
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	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /			
d (1) Enter the date on which the 24- or 60-month measuring period begins / / and ends / /			
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$			
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$			
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		1e	
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) \$	× 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 (see instructions)		6	
7 Alternative minimum tax (see instructions)		7	
8 Add lines 6 and 7		8	
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 Rate reduction credit (Form 1040, line 47)	9e		
f Child tax credit (Form 1040, line 48)	9f		
g Mortgage interest credit (Form 8396, line 11)	9g		
h Adoption credit (Form 8839, line 14)	9h		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i		
j Possessions tax credit (Form 5735, line 17 or 27)	9j		
k Credit for fuel from a nonconventional source	9k		
l Qualified electric vehicle credit (Form 8834, line 20)	9l		
m Add lines 9a through 9l	9m		
10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10		
11 Tentative minimum tax (see instructions)	11		
12 Net regular tax. Subtract line 9m 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 50; 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		

