

Credit to Holders of Tax Credit Bonds▶ See separate instructions.
▶ Attach to your tax return.

Identifying number

Part I Current Year Credit

1	Bond credit(s). Enter the amount from line 14. (see instructions.)	1		
2	Bond credit(s) from partnerships, S corporations, regulated investment companies, real estate investment trusts, estates, and trusts not reported to you on Form(s) 1097-BTC. (see instructions.)	2		
3	Carryforward of credits for qualified tax credit bonds and build America bonds to 2011. (see instructions.)	3		
4	Total credit. Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond or Midwestern tax credit bond, go to line 5; Partnerships and S corporations, report this amount on Schedule K; all others, go to Part II	4		
5	Amount allocated to the beneficiaries of the estate or trust. (see instructions.)	5		
6	Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II	6		

Part II Allowable Credit

7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42	}	7	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2, or the applicable line of your return			
	• 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			
8	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35.	}	8	
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
9	Add line 7 and line 8		9	
10a	Foreign tax credit	10a		
b	Personal credits from Form 1040 or 1040NR. (see instructions.)	10b		
c	General business credit. (see instructions.)	10c		
d	Credit for prior year minimum tax (Form 8801, line 25; or Form 8827, line 8b)	10d		
e	Add lines 10a through 10d		10e	
11	Net income tax. Subtract line 10e from line 9		11	
12	Credit to holders of tax credit bonds allowed for the current year. Enter the smallest of line 4, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 4, see instructions.) Estates and trusts , enter the smallest of line 6, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 6, see instructions.) Report this amount on Form 1040, line 53 or Form 1040NR, line 50; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return		12	

Identifying number

If you are claiming a bond credit for which you did not receive a Form 1097-BTC, see the instructions.

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