(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Credit to Holders of Tax Credit Bonds

Attach to your tax return.

Go to www.irs.gov/Form8912 for instructions and the latest information.

OMB No. 1545-2025

Attachment Sequence No. **154**

Identifying number

Part	Current Year Credit		
1	Bond credit(s) from Part III. Enter the amount from line 14. See instructions	1	
2	Bond credit(s) from Part IV. Enter the amount from line 20. See instructions	2	
3	Carryforward of credits for qualified tax credit bonds and build America bonds to 2021 (see instructions)	3	
4	Total credit. Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond, go to line 5; partnerships and S corporations, report this amount on Schedule K. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) All others, go to Part I	ן ו	
5	Amount allocated to the beneficiaries of the estate or trust. (You must also issue Form(s) 1097-BTC See Form 1097-BTC and its instructions.) See instructions	. 5	
6	Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II	6	
Part			
7	Regular tax before credits: • Individuals. Enter the sum of the tax reported on Form 1040, 1040-SR, or 1040-NR, line 16; and the excess advance premium tax credit repayment from Schedule 2 (Form 1040), line 2 • Corporations. Enter the income tax from Form 1120, Schedule J, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of tax on taxable income and tax on lump-sum distributions from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return	7	
8	Alternative minimum tax: • Individuals. Enter the alternative minimum tax from Form 6251, line 11 • Corporations. Enter the alternative minimum tax from Form 4626, Part II, line 13 • Estates and trusts. Enter the alternative minimum tax from Schedule I (Form 1041), line 54 .	8	
9	Add line 7 and line 8	9	
10a b c d	Foreign tax credit	100	
е	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 smalle 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 Schedule 3 (Form 1040), line 6k; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return	r t e e 12	
For Pa	perwork Reduction Act Notice, see separate instructions. Cat No 37722B	For	m 8912 (Rev. 11-2023)

Page 2 Name(s) shown on return Identifying number

Part III	Bond Credit(s	Reported to	You on Form(s)	1097-BTC	(see ins	structions)	

If you are claiming a bond credit for which you did not receive a Form 1097-BTC, complete Part IV. Caution: Don't enter any bond credits for bonds issued after 2017.

(a) Name of issuer of Form(s) 1097-BTC (b1) Identifying number (b2) Unique identifier (c) Amount reported on of issuer of Form(s) Form(s) 1097-BTC (see instructions) 1097-BTC (see instructions) 13 14 **Total.** Combine the amounts in column (c). Enter here and on line 1 14

Name(s) shown on return

Part	: IV	Bond Credit(s) From Form(s) 1097-BTC (se		and/or Your N	ominee(s) Not I	Reported to	Υοι	ı on
		Caution: Don't enter a		onds issued af	ter 2017.			
15	а	Bond Issuer's name, city or	town, and state:					
	b	Bond Issuer's employer ide	ntification number:					
16	а	Date bond issued:						
	b	Date bond matures:						
17		Date bond disposed of (if a	oplicable):			1		
(a) CUSIP number. If CUSIP number not issued, enter principal payment dates. (Clean renewable energy bonds: Include CUSIP number and principal payment dates. Build America bonds: Include CUSIP number and interest payment dates.)		ued, enter principal payment clean renewable energy bonds: CUSIP number and principal t dates. Build America bonds: CUSIP number and interest	(b) Outstanding bond principal (or for build America bonds, interest payable)	(c) Credit rate	(d) Multiply (b) x (c)	(e) %		(f) Multiply (d) x (e)
18								
							_	
				_				
19	A	dd the amounts on line 18, c	olumn (f)		<u> </u>	<u></u>	19	
20	Fo ar qu th	or a new clean renewable en nount on line 19 by 70% (0 ualified zone academy bond e amount from line 19 here. port as interest income.	energy bond or a qualif .70) and enter the resul , qualified school cons Enter the line 20 amou	fied energy con: It here. For a cleatruction bond, o Int on line 2. Se	servation bond, nean renewable en or build America be the instructions	nultiply the ergy bond, bond, enter for how to	20	