8912 Form

Credit to Holders of Tax Credit Bonds

Attach to your tax return.

Information about Form 8912 and its separate instructions is at www.irs.gov/form8912.

2016Attachment Sequence No. **154**

Internal Revenue Service Name(s) shown on return

Department of the Treasury

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 2016 (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 II	4	
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 Part	Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II	6	
7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35. • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56.	8	
9	Add line 7 and line 8	9	
10a b c d	Foreign tax credit10aCertain allowable credits (see instructions)10bGeneral business credit (see instructions)10cCredit for prior year minimum tax (Form 8801 or Form 8827)10d		
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 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 54 or Form 1040NR, line 51; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return	12	

For Paperwork Reduction Act Notice, see separate instructions.

OMB No. 1545-2025

Form	8912	(2016)
1 01111	0012	(2010)

Name(s) shown on return

Identifying number

Part III	Bond credit(s) reported to you or If you are claiming a bond credit fo	r which you did not receive	nstructions) a Form 1097-BTC, cor	mplete Part IV.
(a) №	lame of issuer of Form(s) 1097-BTC	(b1) Identifying number of issuer of Form(s) 1097-BTC	(b2) Unique identifier (see instructions)	(c) Amount reported of Form(s) 1097-BTC (see instructions)
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Form **8912** (2016)

Part IV

Name(s) shown on return

Form(s) 1097-BTC (see instructions) 15 Bond Issuer's name, city or town, and state а Bond Issuer's employer identification number b 16 a Date bond issued b Date bond matures 17 Date bond disposed of (if applicable) (b) Outstanding bond (a) CUSIP number. If CUSIP number (c) Credit rate (d) Multiply (e) % (f) Multiply (d) x (e) not issued, enter principal payment principal (or for build (b) x (c) dates. (Clean renewable energy bonds: America bonds, interest Include CUSIP number and principal payable) payment dates. Build America bonds: Include CUSIP number and interest payment dates.) 18 19 Add the amounts on line 18, column (f) 19 20 For a new clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (.70) and enter the result here. For a clean renewable energy bond, qualified zone academy bond, qualified school construction bond, or build America bond, enter the

amount from line 19 here. Enter the line 20 amount on line 2. See the instructions for how to report

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as interest income .

Bond credit(s) from bonds held by you and/or your nominee(s) not reported to you on

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