Form **8912**

Credit to Holders of Tax Credit Bonds

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

OMB No. 1545-2025

2018

Attachment Sequence No. **154**

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return Identifying number **Current Year Credit** Part I Bond credit(s) from Part III. Enter the amount from line 14. See instructions . Bond credit(s) from Part IV. Enter the amount from line 20. See instructions . . . 3 Carryforward of credits for qualified tax credit bonds and build America bonds to 2018 (see 3 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 4 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 Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II . . . Part II Allowable Credit Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a and Schedule 2 (Form 1040), line 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 7 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . 8 Add line 7 and line 8 . 9 10a Foreign tax credit 10a 10b Certain allowable credits (see instructions) **c** General business credit (see instructions) 10c Credit for prior year minimum tax (Form 8801 or Form 8827) 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 Schedule 3 (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

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Part III	Bond credit(s) reported to	you on Form(s) 1097-BTC (see instructions)
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If you are claiming a bond credit for which you did not receive a Form 1097-BTC, complete Part IV. **Caution: Do not** enter any bond credits for bonds issued after 2017.

(a) Name 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 on Form(s) 1097-BTC (see instructions)	
13				
14 Total. Combine the amounts in column (c). Ent	er here and on line 1	14	- 2040	

Name(s) shown on return

Identifying number

Part	: IV			d/or your non	ninee(s) not rep	orted to you	on		
		Form(s) 1097-BTC (se Caution: Do not enter		bonds issued a	after 2017.				
15	а	Bond Issuer's name, city or	town, and state						
	b	Bond Issuer's employer ide							
16	а	Date bond issued	•						
	b	Date bond matures	•						
17		Date bond disposed of (if a	oplicable)						
date Inc	ot iss es. (C elude men	SIP number. If CUSIP number ued, enter principal payment clean renewable energy bonds: CUSIP number and principal t dates. Build America bonds: CUSIP number and interest payment dates.)	(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									
	_							ı	
19	A	dd the amounts on line 18, c	olumn (f)				19		
20	ar qı ar	or a new clean renewable en mount on line 19 by 70% (0.7 ualified zone academy bond, mount from line 19 here. Ente s interest income	70) and enter the result he qualified school construer the line 20 amount on	nere. For a clean uction bond, or b line 2. See the i	renewable energy build America bond nstructions for how	bond, d, enter the w to report	20		