Form 8912

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

2019

Identifying number

Attachment Sequence No. 1

Current Year Credit Part I Bond credit(s) from Part III. Enter the amount from line 14. See instructions 1 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 2019 (see 3 Total credit. Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable 4 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 Estates and trusts. Subtract line 5 from line 4. Use this amount to complete Part II........... Part II **Allowable Credit** 7 Regular tax before credits: Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a and Schedule 2 (Form 1040 or 1040-SR), line 2; or the sum of the amounts from Form 1040-NR, lines 42 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 8 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 9 9 10a Foreign tax credit 10a Certain allowable credits (see instructions) 10b b General business credit (see instructions) 10c d Credit for prior year minimum tax (Form 8801 or Form 8827) 10e 11 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 or 1040-SR), line 6 or Form 1040-NR, line 51; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of 12