

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)
 ► Go to www.irs.gov/Form8396 for the latest information.
 ► Attach to Form 1040, 1040-SR, or 1040-NR.

2019

Attachment Sequence No. **138**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on your tax return

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue date
---	------------------------------------	------------

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid.	1	
2	Enter the certificate credit rate shown on your Mortgage Credit Certificate . Do not enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	
You must reduce your deduction for home mortgage interest on Schedule A (Form 1040 or 1040-SR) by the amount on line 3.			
4	Enter any 2016 credit carryforward from line 16 of your 2018 Form 8396	4	
5	Enter any 2017 credit carryforward from line 14 of your 2018 Form 8396	5	
6	Enter any 2018 credit carryforward from line 17 of your 2018 Form 8396	6	
7	Add lines 3 through 6	7	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See Instructions	8	
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	

Part II Mortgage Interest Credit Carryforward to 2020. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the larger of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	2018 credit carryforward to 2020. Enter the smaller of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	2017 credit carryforward to 2020. Enter the smaller of line 5 or line 15	16	
17	2019 credit carryforward to 2020. Subtract line 9 from line 3. If zero or less, enter -0-	17	

For Paperwork Reduction Act Notice, see your tax return instructions.