Form **8912**

(Rev. December 2021) 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**

Form **8912** (Rev. 12-2021)

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 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 | |
| rart | Allowable Credit | | |
| 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 2; 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 | 8 | |
| 9 | Add line 7 and line 8 | 9 | |
| 10a b c d | Foreign tax credit | | |
| 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 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 | 12 | |

Page 2 Name(s) shown on return Identifying number

| Part III | Bond credit(s) reported to you on Forr | n(s) 1097-BTC (see instructions) |
|----------|--|----------------------------------|
| | | |

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 of issuer of Form(s) 1097-BTC | (b2) Unique identifier (see instructions) | (c) Amount reported on Form(s) 1097-BTC (see instructions) |
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| 14 Total. Combine the amounts in column (c). Ent | er here and on line 1 | 14 | |

Name(s) shown on return Identifying number

| Part | IV | Bond credit(s) from b Form(s) 1097-BTC (se Caution: Don't enter a | e instructions) | _ | | orted to yo | u on | |
|--|--|---|--|-----------------|---|-------------|------|------------------------|
| | | Odution. Don't enter a | ary boria creatis for b | orius issueu ai | 161 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 | <u> </u> | | | | | |
| 17 | | Date bond disposed of (if a | · · · · · · · · · · · · · · · · · · · | | | | | |
| (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 | | | | | | | | |
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| | | 110 | | | | | | |
| 19 | | dd the amounts on line 18, c | | | | | 19 | |
| 20 | For a new clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (0.70) 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 as interest income | | | | ergy bond, bond, enter for how to | 20 | | |