Form **8396**

Department of the Treasury
Internal Revenue Service   (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)
► Information about Form 8396 and its instructions is at *www.irs.gov/form8396.*
► **Attach to Form 1040 or 1040NR.**

OMB No. 1545-0074

2016

Attachment
Sequence No. **138**

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) by the amount on line 3.		
4	Enter any 2013 credit carryforward from line 16 of your 2015 Form 8396	**4**	
5	Enter any 2014 credit carryforward from line 14 of your 2015 Form 8396	**5**	
6	Enter any 2015 credit carryforward from line 17 of your 2015 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 Form 1040, line 54, or Form 1040NR, 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 2017. (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	**2015 credit carryforward to 2017.** Enter the **smaller** of line 6 or line 13	**14**	
15	Subtract line 14 from line 13	**15**	
16	**2014 credit carryforward to 2017.** Enter the **smaller** of line 5 or line 15	**16**	
17	**2016 credit carryforward to 2017.** Subtract line 9 from line 3. If zero or less, enter -0-	**17**	

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

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