

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

UNITED STATES HOUSE OF REPRESENTATIVES,)	
)	
Plaintiff,)	
)	
v.)	Case No. 14-cv-01967-RMC
)	
SYLVIA MATHEWS BURWELL,)	
in her official capacity as Secretary of the United States)	
Department of Health and Human Services, et al.,)	
)	
Defendants.)	
)	

EXHIBIT P

Table 1: § 1324(b)(2) Credits and Required IRS Forms

<u>Statute and Section</u>	<u>Credit</u>	<u>IRS Form (Year)</u>
Taxpayer Relief Act of 1997, Pub. L. No. 105-34, 111 Stat. 788 (1997)		
Title I	Child Tax Credit	Schedule 8812 to 1040 (2015) https://www.irs.gov/pub/irs-pdf/f1040s8.pdf
Title VIII	Work Opportunity Credit for Employers of Long-Term Family Assistance Recipients	5884 (2014) https://www.irs.gov/pub/irs-pdf/f5884.pdf
I.R.C. (26 U.S.C. § 1 <i>et seq.</i>)		
§ 25A	Hope Scholarship Credit (American Opportunity Credit) & Lifetime Learning Credit	8863 (2014) https://www.irs.gov/pub/irs-pdf/f8863.pdf
§ 35	Health Coverage Tax Credit	8885 (2013) https://www.irs.gov/pub/irs-access/f8885_accessible.pdf
§ 36	First-Time Homebuyer Credit	5405 (2011) https://www.irs.gov/pub/irs-prior/f5405--2011.pdf
§ 36A	Making Work Pay Credit (<i>repealed</i>)	Schedule M to 1040 (2010) https://www.irs.gov/pub/irs-prior/f1040sm--2010.pdf
§ 36B	Premium Tax Credit	8962 (2014) https://www.irs.gov/pub/irs-pdf/f8962.pdf
§ 168(k)(4)(F)	Election to Accelerate AMT and Research Credits in Lieu of Bonus Depreciation	8827 (2014) https://www.irs.gov/pub/irs-access/f8827_accessible.pdf
§ 53(e)	Credit for Prior Year Minimum Tax	8801 (2015) (individuals, estates, and trusts) https://www.irs.gov/pub/irs-pdf/f8801.pdf 8827 (2014) (corporations) https://www.irs.gov/pub/irs-access/f8827_accessible.pdf
§ 54B(h)	Qualified Forestry Conservation Tax Credit Bond	8038-TC (2012) https://www.irs.gov/pub/irs-pdf/f8038tc.pdf
§ 6431	Credit Payments to Issuers of Qualified Bonds	8038-CP (2012) https://www.irs.gov/pub/irs-pdf/f8038cp.pdf
Housing Assistance Tax Act of 2008, Pub. L. No. 110-289, 122 Stat. 2654, 2877 (2008)		
§ 3081(b)(2)	Election to Accelerate AMT and Research Credits in Lieu of Bonus Depreciation (as applicable to particular partnership)	8827 (2014) https://www.irs.gov/pub/irs-access/f8827_accessible.pdf