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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.

Name(s) shown on your tax return	Your social security number
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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
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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 2019 credit carryforward from line 16 of your 2021 Form 8396	4	
5 Enter any 2020 credit carryforward from line 14 of your 2021 Form 8396	5	
6 Enter any 2021 credit carryforward from line 17 of your 2021 Form 8396	6	
7 Add lines 3 through 6	7	
8 Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions	8	
9 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g	9	

Part II Mortgage Interest Credit Carryforward to 2023 (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 2021 credit carryforward to 2023. Enter the smaller of line 6 or line 13	14	
15 Subtract line 14 from line 13	15	
16 2020 credit carryforward to 2023. Enter the smaller of line 5 or line 15	16	
17 2022 credit carryforward to 2023. Subtract line 9 from line 3. If zero or less, enter -0-	17	