

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

CAUTION: Part III of Form 3800 must be completed before beginning Part I or Part II.

| | | | | |
|----------|--|----------|--|--|
| 1 | General business credit from line 2 of all Parts III with box A checked | 1 | | |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked | 2 | | |
| 3 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | 3 | | |
| 4 | Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 | | |
| 5 | Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions) | 5 | | |
| 6 | Add lines 1, 3, 4, and 5 | 6 | | |

Part II Allowable Credit

| | | | | |
|------------|--|------------|--|--|
| 7 | Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return | 7 | | |
| 8 | Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | 8 | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10a | Foreign tax credit | 10a | | |
| b | Certain allowable credits (see instructions) | 10b | | |
| c | Add lines 10a and 10b | 10c | | |
| 11 | Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | 11 | | |
| 12 | Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- | 12 | | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 | | |
| 14 | Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 14 | | |
| 15 | Enter the greater of line 13 or line 14 | 15 | | |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | 16 | | |
| 17 | Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | 17 | | |

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

| | | | | |
|-----------|--|-----------|--|--|
| 18 | Multiply line 14 by 75% (.75) (see instructions) | 18 | | |
| 19 | Enter the greater of line 13 or line 18 | 19 | | |
| 20 | Subtract line 19 from line 11. If zero or less, enter -0- | 20 | | |
| 21 | Subtract line 17 from line 20. If zero or less, enter -0- | 21 | | |
| 22 | Combine the amounts from line 3 of all Parts III with box A, C, or D checked | 22 | | |
| 23 | Passive activity credit from line 3 of all Parts III with box B checked | 23 | | |
| 24 | Enter the applicable passive activity credit allowed for 2013 (see instructions) | 24 | | |
| 25 | Add lines 22 and 24 | 25 | | |
| 26 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 | 26 | | |
| 27 | Subtract line 13 from line 11. If zero or less, enter -0- | 27 | | |
| 28 | Add lines 17 and 26 | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, enter -0- | 29 | | |
| 30 | Enter the general business credit from line 5 of all Parts III with box A checked | 30 | | |
| 31 | Reserved | 31 | | |
| 32 | Passive activity credits from line 5 of all Parts III with box B checked | 32 | | |
| 33 | Enter the applicable passive activity credits allowed for 2013 (see instructions) | 33 | | |
| 34 | Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach | 34 | | |
| 35 | Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions) | 35 | | |
| 36 | Add lines 30, 33, 34, and 35 | 36 | | |
| 37 | Enter the smaller of line 29 or line 36 | 37 | | |
| 38 | Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b | 38 | | |