3800 Form

Department of the Treasury Internal Revenue Service

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information. You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2022
Attachment
Sequence No. 22

Identifying number Name(s) shown on return 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.) General business credit from line 2 of all Parts III with box A checked . . . 1 1 Passive activity credits from line 2 of all Parts III with box B checked . . . 2 3 Enter the applicable passive activity credits allowed for 2022. See instructions . . . 3 Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach 4 Check this box if the carryforward was changed or revised from the original reported amount . . . Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D 5 checked. See instructions 5 Add lines 1, 3, 4, and 5 6 6 Part II **Allowable Credit** Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. 7 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return. Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter -0-. 8 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 9 10a Foreign tax credit 10a Certain allowable credits (see instructions) 10b 10c Add lines 10a and 10b 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 Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions 13 13 14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. 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 17 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or

reorganization.

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Part	II Allowable Credit (continued)	
Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.		
18	Multiply line 14 by 75% (0.75). 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 2022. 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 2022. See instructions	33
34	Carryforward of business credit to 2022. 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
	Check this box if the carryforward was changed or revised from the original reported amount	
35	Carryback of business credit from 2023. 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.	
	 Individuals. Schedule 3 (Form 1040), line 6. Corporations. Form 1120, Schedule J, Part I, line 5c. Estates and trusts. Form 1041, Schedule G, line 2b. 	38

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Page 3 Name(s) shown on return Identifying number General Business Credits or Eligible Small Business Credits (see instructions) Complete a separate Part III for each box checked below. See instructions. ☐ General Business Credit From a Non-Passive Activity E Reserved В General Business Credit From a Passive Activity F Reserved С ☐ General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards ☐ General Business Credit Carrybacks D **H** Reserved If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts (b) Enter EIN if (a) Description of credit (c) Enter the claiming the credit appropriate Note: On any line where the credit is from more than one source, a separate Part III is needed for each from a pass-through amount. pass-through entity. entity. Investment (Form 3468, Part II only) (attach Form 3468) . . . 1a 1a Advanced manufacturing production (Form 7207) b 1b С 1c Low-income housing (carryforward only) (see instructions) . . . d 1d Disabled access (Form 8826)*. 1e е Renewable electricity production (Form 8835) 1f f g 1g 1h h 1i Small employer pension plan startup costs and auto-enrollment (Form 8881) . . . 1j j k Employer-provided child care facilities and services (Form 8882)* 1k 11 Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864) . . . 1m m n 1n O Nonconventional source fuel (carryforward only) 10 Energy efficient home (Form 8908) 1p 1q Energy efficient appliance (carryforward only) q Alternative motor vehicle (Form 8910) 1r Alternative fuel vehicle refueling property (Form 8911) S 1s t 1t Mine rescue team training (Form 8923) 1u u ν Agricultural chemicals security (carryforward only) 1v Employer differential wage payments (Form 8932) 1w w Carbon oxide sequestration (Form 8933) 1x X Qualified plug-in electric drive motor vehicle (Form 8936) У 1y Qualified plug-in electric vehicle (carryforward only) 1z 7 1aa aa General credits from an electing large partnership (carryforward only) 1bb bb Other. Oil and gas production from marginal wells (Form 8904) and certain other ΖZ 1zz 2 Add lines 1a through 1zz and enter here and on the applicable line of Part I 2 3 Enter the amount from Form 8844 here and on the applicable line of Part II 3 4a Investment (Form 3468, Part III) (attach Form 3468) 4a 4b b Biofuel producer (Form 6478) 4c C 4d d Renewable electricity production (Form 8835) 4e e f Employer social security and Medicare taxes paid on certain employee tips (Form 8846) 4f Qualified railroad track maintenance (Form 8900) 4g g 4h h i 4i Employer credit for paid family and medical leave (Form 8994) j 4j 4z Z 5

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Add lines 4a through 4z and enter here and on the applicable line of Part II

Add lines 2, 3, and 5 and enter here and on the applicable line of Part II

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