

General Business Credit

▶ See separate instructions.
 ▶ Attach to your tax return.

OMB No. 1545-0895

2010
 Attachment
 Sequence No. **22**

Identifying number

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	
b	RESERVED	1b	
c	Credit for increasing research activities (only from partnerships, S corporations, estates, and trusts)	1c	
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	
e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	
f	Renewable electricity production credit (Form 8835) (see instructions)	1f	
g	Indian employment credit (only from partnerships, S corporations, cooperatives, estates, and trusts)	1g	
h	Orphan drug credit (Form 8820)	1h	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	
l	Biodiesel and renewable diesel fuels credit (only from partnerships, S corporations, cooperatives, estates, and trusts) (attach Form 8864)	1l	
m	Low sulfur diesel fuel production credit (Form 8896)	1m	
n	Distilled spirits credit (Form 8906)	1n	
o	Nonconventional source fuel credit (Form 8907)	1o	
p	Energy efficient home credit (only from partnerships and S corporations)	1p	
q	Energy efficient appliance credit (Form 8909)	1q	
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s	
t	Employer housing credit (only from partnerships, S corporations, cooperatives, estates, and trusts)	1t	
u	Mine rescue team training credit (only from partnerships and S corporations)	1u	
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	
w	Credit for employer differential wage payments (only from partnerships, S corporations, cooperatives, estates, and trusts)	1w	
x	Carbon dioxide sequestration credit (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	
aa	New hire retention credit (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
2	Add lines 1a through 1bb	2	
3	Passive activity credits included on line 2 (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Passive activity credits allowed for 2010 (see instructions)	5	
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6	
7	Carryback of general business credit from 2011 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	

Part II Allowable Credit

<p>9 Regular tax before credits:</p> <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, 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 		9	
<p>10 Alternative minimum tax:</p> <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 		10	
<p>11 Add lines 9 and 10</p>		11	
<p>12a Foreign tax credit</p>	12a		
<p>b Personal credits from Form 1040 or 1040NR (see instructions)</p>	12b		
<p>c Add lines 12a and 12b</p>		12c	
<p>13 Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a</p>		13	
<p>14 Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-</p>	14		
<p>15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)</p>	15		
<p>16 Tentative minimum tax (see instructions):</p> <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 	16		
<p>17 Enter the greater of line 15 or line 16</p>		17	
<p>18a Subtract line 17 from line 13. If zero or less, enter -0-</p>		18a	
<p>b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)</p>		18b	
<p>c Add lines 18a and 18b</p>		18c	
<p>19a Enter the smaller of line 8 or line 18c C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.</p>		19a	
<p>b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions)</p>		19b	
<p>c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)</p>		19c	

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75% (see instructions)			20		
21	Enter the greater of line 15 or line 20			21		
22	Subtract line 21 from line 13. If zero or less, enter -0-			22		
23	Subtract line 19b from line 22. If zero or less, enter -0-			23		
24	Enter the amount from Form 8844, line 10 or line 12			24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			25		
26	Subtract line 15 from line 13. If zero or less, enter -0-			26		
27	Add lines 19b and 25			27		
28	Subtract line 27 from line 26. If zero or less, enter -0-			28		
29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a				
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b				
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c				
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d				
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e				
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f				
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g				
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	29h				
30	Add lines 29a through 29h			30		
31	Enter the smaller of line 28 or line 30			31		
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, 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, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 			32		