

CUMMULATIVE CHANGES TO FORM 3800 – 2009-2010

Draft Date	Change due to:	Major Changes
May 2009	IRC sections 38(c)(4)(B)(iii) & 45(e)(10)(D)	The text "Part I only" is removed from line 1f and the wording on line 29e is changed to conform to changes to the 2009 Form 8835 (Form 8835 is changed by IRC sections 38(c)(4)(B)(iii) and 45(e)(10)(D))
June 2009	P.L. 109-432 sec. 105(e)(4) P.L. 103-66, sec. 13111 P.L. 111-5 secs. 1141, 1142, and 1142	<ol style="list-style-type: none"> 1. Line 1b is rewritten because the welfare-to-work credit is no longer applicable (except for pass-thru entities) per P.L. 109-432, sec 105(e)(4)(A). Similarly, new line 1aa (old line 1y) is rewritten per P.L. 103-66, sec. 13111. 2. Lines 1y and 1z are renamed with new credits (qualified plug-in electric drive motor vehicle credit and qualified plug-in electric vehicle credit) per P.L. 111-5 secs. 1141 and 1142, respectively. New lines 1aa and 1bb are added to account for the credits which were previously shown on lines 1y and 1z. 3. The text "Part I only" is removed from line 1f to conform to changes to the 2009 Form 8835. 4. Line 12b is rewritten to conform to the 2009 changes on certain general business credit forms, which are changed principally because P.L. 111-5, sec. 1144, made the IRC sec. 30B credit a personal credit. Old lines 12c, 12d, and 12e have been removed and the credits that were entered on those lines have been added to the credits on line 12b to simplify the form. 5. The text "(see instructions)" is added to line 19b. 6. The Forms 8834, 8910, and 8911 line references are changed on line 12b to conform to the 2009 changes for those forms. Similarly, the form line references are changed on lines 29a, 29c, and 32, because of changes to 2009 Forms 3468, 6478, and 1040, respectively. 7. The text "applicable part of the amount of the" is added to line 29e to conform to changes to the 2009 Form 8835. 8. The year is updated in the usual places and on lines 5, 6, and 7.
October 2009	P.L. 111-5, sec. 1201(b) P.L. 1115-5, sec. 1302 ICR 30D & 30	<ol style="list-style-type: none"> 1. The year is changed from June 2009 to 2009 at the beginning and similarly throughout the instructions. 2. The What's New area is rewritten to show only the extension of the IRC 168(k)(4) election to accelerate the research credit in lieu of the special depreciation allowance for eligible qualified property (P.L. 111-5, sec. 1201(b)) and the new electric vehicle credits added to line 1 of the form. These same credits are also added to the list under Credit Ordering Rule. (IRC 30D and 30) 3. Also in the list of credits under Credit Ordering Rule, the qualifying advanced energy project credit is added as a component of the investment credit. (P.L. 1115-5, sec. 1302) 4. The instructions for line 18b are rewritten to: <ul style="list-style-type: none"> • Eliminate some information related to the election to accelerate the research credit in lieu of the special depreciation allowance for eligible qualified property because it is outdated; • Change personal pronouns to "corporation" or a variant, as the election is applicable only to corporations (IRC 168(k)(4)); • Insert the text "acquired after March 31, 2008," to the 2nd bullet under Eligible qualified property and both bullets under Extension property (Rev. Proc. 2009-33, sec. 3.02 and 3.03); • Insert the text "See section 168(k)(4)(G)(iii) for special rules for written binding contracts involving certain passenger aircraft." into the paragraph under Extension Property (Rev. Proc. 2009-33, sec. 3.03); • Insert the text "Allocations of bonus depreciation amounts to research credits may be revoked only with the consent of the Internal Revenue Service;" • Add "How to" paragraphs for the elections to apply or not to apply the IRC 168(k)

		(4) election to extension property (IRC 168(k)(4)(D)(iii); Rev. Proc. 2009-33, sec. 4 and 6).
Dec. 2009	P.L. 109-432, section 105(e)(4)(A) P.L. 103-66, section 13311	<ol style="list-style-type: none"> 1. Line 1b is no longer needed for the welfare-to-work credit, as it has expired per IRC section 51A (repealed by P.L. 109-432, section 105(e)(4)(A), although the credit was combined with the work opportunity credit). However, we expect at least one new general business credit to be enacted for this year, and we are reserving the line (with the word "Reserved") for future use. If we end up not needing it, we'll go to print with "Reserved". So there will be no re-lettering of lines. 2. Line 1aa is no longer needed for the credit for contributions to selected to community development corporations, as it has expired per P.L. 103-66, section 13311. We are also reserving this line. <p>Several credits listed on Form 3800 expired after 2009. However, there is pending legislation that would extend these credits. Even if the credits are not extended, we would need to retain the lines for credits from certain fiscal year entities. We would add additional text to the credit line to indicate that the credit can only be claimed if it from a partnership, S corporation, estate, or trust, or we might add it only to the instructions.</p> <p>Please note that we plan, for TY2011, to indent the line 1 entry spaces and to add a column in their place for the entry of the EIN of a pass-through entity, if the credit came from such an entity. Currently lines 1d, 1i, 1k, and 1r request EINs in such cases. Those embedded entry spaces would be removed in lieu of the new column requesting EINs for all credits. SP needs the EINs to know if the credit claimed came from a pass-through entity or not. TIGTA has requested them to verify some credits, and they are unable to do so without the EIN.</p>
April 2010	P.L. 110-343 , sections 202, 301, 304, 310, 314, and 702; P.L. 111-145, section 111 P.L. 111-147, section 102 P.L. 111-148, section 1421	<p>Under Part I:</p> <ol style="list-style-type: none"> 1. The following line has the parenthetical "(only from partnerships, S corporations, estates, and trusts)" added: <ul style="list-style-type: none"> - Line 1c: Credit terminated per Public Law (P.L.) 110-343, section 301; Code section 41(h)(1)(B). Deleted "(Form 6765)" and deleted "Individuals:" in the second parenthetical. 2. The following lines have the parenthetical "(only from partnerships, S corporations, cooperatives, estates, and trusts)" added: <ul style="list-style-type: none"> - Line 1g: Credit terminated per P.L. 110-343, section 314; Code section 45A(f). Deleted "(Form 8845)." - Line 1i: Credit terminated per P.L. 110-343, section 202; Code section 40A(g). - Line 1t: Credit terminated per P.L. 110-343, section 702. Deleted "(Form 5884-A)." - Line 1w: Credit terminated per P.L. 111-145, section 111; Code section 45P(f). Deleted "(Form 8932)." 3. The following lines have the parenthetical "(only from partnerships and S corporations)" added: <ul style="list-style-type: none"> - Line 1p: Credit terminated per P.L. 110-343, section 304; Code section 45L(g). Deleted "(Form 8908)." - Line 1u: Credit terminated per P.L. 110-343, section 310; Code section 45N(e). Deleted "(Form 8923)." 4. Line 1v: Parenthetical "(do not enter more than \$2 million)" has been added. This change is made to clarify Code section 45O(c). 5. Line 1aa: "New hire retention credit (Form 5884-B)" replaced "RESERVED." This change is based on P.L. 111-147, section 102.B. <p>Under Part II:</p> <ol style="list-style-type: none"> 1. In the first bullet under line 9, "line 41" now reads "line 42." This is based on the WRN for the 2010 Form 1040NR issued on April 14, 2010. 2. In the first bullet under line 10, "line 36" now reads "line 35." This is based on the WRN for the 2010 Form 6251 issued on April 13, 2010. 3. The text on line 12b has been deleted and now reads "Personal credits from Form 1040 or 1040NR (see instructions)." This change is necessary because proposed legislation

		<p>that would affect the line references on line 12b has not passed and this change will allow a timely early release of the form on IRS.gov.</p> <ol style="list-style-type: none"> 4. In the first bullet under line 16, "line 34" now reads "line 33." This is based on the WRN for the 2010 Form 6251 issued on April 13, 2010. 5. On line 29a, "line 19" now reads "line 20." This is based on the WRN for the 2010 Form 3468 which has been issued. 6. On line 29c, "line 14 or line 16" now reads "line 15 or line 17." This is based on the WRN for the 2010 Form 6478 issued on June 7, 2010. 7. Added new line 29h for the new credit for small employer health insurance premiums. This is based on P.L. 111-148, section 1421; Code section 45R. This is based on the WRN for the 2010 Form 8941 issued on June 16, 2010. 8. On line 30, "29g" now reads "29h." This is based on new line 29h as noted above. 9. In the first bullet under line 32, "line 49" now reads "line 50." This is based on the WRN for the 2010 Form 1040NR issued on April 14, 2010. 10. In the third bullet under line 32, "line 2c" now reads "line 2b." This is based on the WRN for the 2010 Form 1041 issued March 31, 2010. <p>If extender legislation is passed, a subsequent WRN will be issued to reverse most changes made to Part I of Form 3800.</p>
August 2010	P.L. 111-240, sections 2012 and 2013	<p>We have made changes to the 2010 Form 3800 to administer the provisions from P.L. 111-240, sections 2012 and 2013. We have done so by not adding any additional lines, to limit programming and systems impact, but at the same time we limited the amount of information lost by not adding any new lines. Lines 8, 24, and 30 now operate differently mathematically.</p> <p>We also made text changes to page 1 of Form 3800 to make the text "extenders-neutral". Therefore, we plan to get a clean proof of this draft and release it as a draft on IRS.gov and do not anticipate having to make any changes to the form when extenders legislation is passed (assuming we get a true "clean" extenders bill).</p> <p>Note that this is the official WRN for TY2010/PY2011 Form 3800, and no line are being added. Any drafts of Form 3800 showing four new lines were superseded several days ago.</p> <p>Please note also that an extensive revision is planned for TY2011/PY2012, including the collection of an EIN for any credit coming from a pass-through entity, instead of the select few credits for which we currently collect an EIN (GAO). It will also entail removing carryover and passive lines from the forms for the credits listed on lines 29a - 29h.</p>