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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **3800**

Department of the Treasury Internal Revenue Service (99)

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

2018
Attachment
Sequence No. 22

Name(s) shown on return Identifying number

Part	Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (T	MT)		
	(See instructions and complete Part(s) III before Parts I and 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 2018. See instructions	3		
4	Carryforward of general business credit to 2018. 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 2019. Enter the amount from line 2 of Part III with			
	box D checked. See instructions	5		10
6 Dort	Add lines 1, 3, 4, and 5	6		
Part 7	Regular tax before credits:			
1			-	
	• Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44		_	
	• 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; or the amount from the applicable line of your return			
8	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 56			
9	Add lines 7 and 8	9		+
40-	Fausieus have availit			
10a	Foreign tax credit	-		
b	Add lines 10a and 10b	10c		
C	Add illies 10d and 10b	100		+-
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-			
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See			
	instructions			
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 54			
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	17		+
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition,	-		+
	or reorganization.			

Form 3800 (2018) Page 2 Allowable Credit (continued) Part II 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 18 19 Enter the greater of line 13 or line 18 . . 19 Subtract line 19 from line 11. If zero or less, enter -0-20 20 Subtract line 17 from line 20. If zero or less, enter -0-21 21 22 Combine the amounts from line 3 of all Parts III with box A, C, or D checked Passive activity credit from line 3 of all Parts III with box B checked 23 Enter the applicable passive activity credit allowed for 2018. See instructions 24 24 25 Add lines 22 and 24 . 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 28 Add lines 17 and 26 29 Subtract line 28 from line 27. If zero or less, enter -0-29 30 30 Enter the general business credit from line 5 of all Parts III with box A checked . 31 31 32 Passive activity credits from line 5 of all Parts III with box B checked | 32 Enter the applicable passive activity credits allowed for 2018. See instructions 33 33 34 Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C 34 checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . 35 Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions 35 Add lines 30, 33, 34, and 35. . 36 36 Enter the **smaller** of line 29 or line 36 37 37

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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

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Identifying number

Name(s) shown on return

Part III 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							
3 🗌	General Business Credit From a Passive Activity F Reserved							
	General Business Credit Carryforwards G Eligible Small Business Credit Carryforwards							
	☐ General Business Credit Carrybacks ☐ H☐ Reserved							
I 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 from								
all P	arts III with box A or B checked. Check here if this is the consolidated Part III.			1				
	(a) Description of credit (b) (c)							
lote: On any line where the credit is from more than one source, a separate Part III is needed for ea			If claiming the credit Enter the appropriate					
	ough entity.		entity, enter the EIN					
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a						
b	Reserved	1b						
C	Increasing research activities (Form 6765)	1c	7 -					
d	Low-income housing (Form 8586, Part I only)	1d						
e	Disabled access (Form 8826) (see instructions for limitation)	1e						
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f						
g	Indian employment (Form 8845)	1g						
h	Orphan drug (Form 8820)	1h						
i	New markets (Form 8874)	1i						
i	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j						
J J	Employer-provided child care facilities and services (Form 8882) (see	٠,						
k	instructions for limitation)	1k						
	Biodiesel and renewable diesel fuels (attach Form 8864)	11						
n m	Low sulfur diesel fuel production (Form 8896)	1m						
n	Distilled spirits (Form 8906)	1n			-			
	Nonconventional source fuel (carryforward only)	10			<u> </u>			
0					-			
p	Energy efficient home (Form 8908)	1p			-			
q	Energy efficient appliance (carryforward only)	1q			-			
r	Alternative motor vehicle (Form 8910)	1r						
S	Alternative fuel vehicle refueling property (Form 8911)	1s			_			
t	Enhanced oil recovery credit (Form 8830)	1t			<u> </u>			
u	Mine rescue team training (Form 8923)	1u			-			
٧	Agricultural chemicals security (carryforward only)	1v			<u> </u>			
W	Employer differential wage payments (Form 8932)	1w						
X	Carbon dioxide sequestration (Form 8933)	1x			-			
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y			-			
Z	Qualified plug-in electric vehicle (carryforward only)	1z			-			
aa	Employee retention (Form 5884-A)	1aa			-			
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb			-			
ZZ	Other. Oil and gas production from marginal wells (Form 8904) and certain	4						
•	other credits (see instructions)	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			-			
b	Work opportunity (Form 5884)	4b						
C	Biofuel producer (Form 6478)	4c			-			
d	Low-income housing (Form 8586, Part II)	4d						
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			_			
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			_			
g	Qualified railroad track maintenance (Form 8900)	4g			_			
h	Small employer health insurance premiums (Form 8941)	4h						
i	Increasing research activities (Form 6765)	4i			-			
j	Employer credit for paid family and medical leave (Form 8994)	4j			<u> </u>			
z	Other	4z			 			
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			<u> </u>			
6	Add lines 2. 3, and 5 and enter here and on the applicable line of Part II	6			1			