Note: The draft you are looking for begins on the next page.



Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at <u>IRS.gov/DraftForms</u> and may remain there even after the final release is posted at <u>IRS.gov/LatestForms</u>. All information about all forms, instructions, and pubs is at <u>IRS.gov/Forms</u>.

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at <u>IRS.gov/Form1040</u>; the Pub. 501 page is at <u>IRS.gov/Pub501</u>; the Form W-4 page is at <u>IRS.gov/W4</u>; and the Schedule A (Form 1040) page is at <u>IRS.gov/ScheduleA</u>. 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 a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at <u>IRS.gov/FormsComments</u>. 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)							

Name(s) shown on return

General Business Credit

OMB No. 1545-0895 2019 Attachment Sequence No. 22

► 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 retur	rn.

Identifying number

Part	Current Year Credit for Credits Not Allowed Against Tentative Minir	num Tay (TMT)		
r ai i	(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			- 1	
3	Passive activity credits from line 2 of all Parts III with box B checked			
4			3	
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			
5	Carryback of general business credit from 2020. Enter the amount from line 2 of P	art III with box D		
	checked. See instructions		5	
	Add lines 1, 3, 4, and 5	· · · · · · ·	6	
Part	II Allowable Credit			
7	Regular tax before credits:			
	 Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from I 1040-NR, lines 42 and 44	Form r the	7	
8	 lines 1a and 1b; or the amount from the applicable line of your return	· J		
	• Corporations. Enter -0		8	
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		-	
		-		
9	Add lines 7 and 8		9	
10a	Foreign tax credit			
b	Certain allowable credits (see instructions)			
с	Add lines 10a and 10b		10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and er	iter -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% (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 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	Enter the smaller of line 6 or line 16		17	
	C corporations: See the line 17 instructions if there has been an ownership chang	1		
	reorganization.			
For Pa	aperwork Reduction Act Notice, see separate instructions. Cat. No. 12	392F		Form 3800 (2019)

	800 (2019)		Page 2
Part	II Allowable Credit (continued) 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 2019. 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 2019. See instructions	33	
34	Carryforward of business credit to 2019. 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 2020. 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 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c	38	

Form **3800** (2019)

Form 3800 (2019) Page 3						
Name(s) shown on return				Identifying number		
Pá	Part III General Business Credits or Eligible Small Business Credits (see instructions)					
Со	mple	blete a separate Part III for each box checked below. See instructions.				
Α		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 🛛 🛛 🖬 🗌 Eligible Small Busin	ess Cre	dit Carryforward	ls	
D		General Business Credit Carrybacks H 🗌 Reserved				
I		u are filing more than one Part III with box A or B checked, complete and attach first an a				
	all Pa	arts III with box A or B checked. Check here if this is the consolidated Part III	÷		► 🛄 (c)	
		(a) Description of credit	If	(b) claiming the credit	Enter the	
pas	ss-thro	any line where the credit is from more than one source, a separate Part III is needed for each bugh entity.	er	om a pass-through ntity, enter the EIN	appropriate amount	
	1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a			
	b	Reserved	1b	_	_	
	C	Increasing research activities (Form 6765)	1c			
	d	Low-income housing (Form 8586, Part I only)	1d			
	е	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			
	j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j			
	k	Employer-provided child care facilities and services (Form 8882) (see instructions				
		for limitation)	1k			
	I	Biodiesel and renewable diesel fuels (attach Form 8864)	11			
	m	Low sulfur diesel fuel production (Form 8896)	1m			
	n	Distilled spirits (Form 8906)	1n			
	0	Nonconventional source fuel (carryforward only)	10			
	р	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	Mine rescue team training (Form 8923)	1u			
	v	Agricultural chemicals security (carryforward only)	1v			
	w	Employer differential wage payments (Form 8932)	1w			
	x	Carbon oxide 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 ьь	Employee retention (Form 5884-A)	1aa			
	bb	General credits from an electing large partnership (carryforward only)	1bb			
	ZZ	Other. Oil and gas production from marginal wells (Form 8904) and certain 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			
4	4a	Investment (Form 3468, Part III) (attach Form 3468)	4a			
	b	Work opportunity (Form 5884)	4b			
	с	Biofuel producer (Form 6478)	4c			
	d	Low-income housing (Form 8586, Part II)	4d			
	е	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			
	z	Other	4z			
	5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5			
	6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6			