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Almost every form and publication 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/SR) 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 to the IRS 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 and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <u>here</u>.

Form	3800					
Department of the Treasury Internal Revenue Service (99)						

Name(s) shown on return

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.

2021 Attachment Sequence No. 22 Identifying number

OMB No. 1545-0895

Part		
	(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 2	Passive activity credits from line 2 of all Parts III with box B checked	1
2	Enter the applicable passive activity credits allowed for 2021. See instructions	3
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C	
4	checked. See instructions for statement to attach	4
	Check this box if the carryforward was changed or revised from the original reported amount	· · · · ▶ □
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D	
	checked. See instructions	-5-
6	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, 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	
8	the applicable line of your return	
0	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	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 enter -0- on line 16	11
10	Not remular tor. Culture time 10e from line 7. If your on loss onter 0.	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0 12	-
10	Enter 25% (0.25) of the evenes if any of line 12 even \$25,000. See	
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),	
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.	
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 12392F	Form 3800 (2021)

Porm 3	800 (2021)		Page 2
	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 li	ne 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	
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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 2021. 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	
20		20	
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 2021. See instructions	33	
34	Carryforward of business credit to 2021. 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		🕨 🗌
05			
35	Carryback of business credit from 2022. 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		
	Estates and trusts. Form 1041, Schedule G, line 2b	38	
		· · · ·	Form 3800 (2021)

Form **3800** (2021)

Form	3800 (2021)			Page 3
Name	e(s) shown on return		Identifying nur	nber
Pa	rt III General Business Credits or Eligible Small Business Credits (see inst	truction	15)	
	nplete a separate Part III for each box checked below. See instructions.		,	
Α	General Business Credit From a Non-Passive Activity E Reserved			
B	General Business Credit From a Passive Activity			
ΟĪ	G Eligible Small Busin	ness Cre	edit Carrvforward	S
	General Business Credit Carrybacks			-
	f you are filing more than one Part III with box A or B checked, complete and attach first an	addition	al Part III combini	ng amounts from
á	all Parts III with box A or B checked. Check here if this is the consolidated Part III .			▶ 🗌
	(a) Description of credit		(b) Enter EIN if	(c) Enter the
	e: On any line where the credit is from more than one source, a separate Part III is needed for each s-through entity.	claiming the credit om a pass-through entity.	appropriate amount.	
1:		1a		
I	b Reserved	1b		
	c Increasing research activities (Form 6765)	1c		_
(d Low-income housing (carryforward only) (see instructions)	1d		
	e Disabled access (Form 8826)*	1e		
1		1f		
9	g Indian employment (Form 8845)	1g		
I	h Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs and auto-enrollment (Form 8881) .	1j		
I	k Employer-provided child care facilities and services (Form 8882)*	1k		
I	Biodiesel and renewable diesel fuels (attach Form 8864)	11		
I	m Low sulfur diesel fuel production (Form 8896)	1m		
I	n Distilled spirits (Form 8906)	1n		
	o Nonconventional source fuel (carryforward only)	10		
I	p Energy efficient home (Form 8908)	1p		
	q Energy efficient appliance (carryforward only)	1q		
I	Alternative motor vehicle (Form 8910)	1r		
	s Alternative fuel vehicle refueling property (Form 8911)	1s		
1	Enhanced oil recovery credit	1t		
, I	u Mine rescue team training (Form 8923)	1u		
,	Agricultural chemicals security (carryforward only)	1v		
,	w Employer differential wage payments (Form 8932)	1w		
2	x Carbon oxide sequestration (Form 8933)	1x		
3	y Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
2	z Qualified plug-in electric vehicle (carryforward only)	1z		
á	aa Employee retention (Form 5884-A)	1aa		
I	bb General credits from an electing large partnership (carryforward only)	1bb		
2	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		3		
4		4a		
I	b Work opportunity (Form 5884)	4b		
0	c Biofuel producer (Form 6478)	4c		
(d Low-income housing (Form 8586)	4d		
	e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
1		4f		
	g Qualified railroad track maintenance (Form 8900)	4g		
I	h Small employer health insurance premiums (Form 8941)	4h		
i		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		

* See instructions for limitation on this credit.