## Note: The draft you are looking for begins on the next page. Caution: DRAFT—NOT FOR FILING

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

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

If you wish, you can submit comments to the IRS 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 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 here.

## General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.

Attachment Sequence No. 22

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(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
2 Passive activity credits from line 2 of all Parts III with box B checked
3 Enter the applicable passive activity credits allowed for 2022. See instructions
4 Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach
Check this box if the carryforward was changed or revised from the original reported amount . . $\square$
5 Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions
6 Add lines 1, 3, 4, and 5

## 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.
- 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 the applicable line of your return.
8 Alternative minimum tax:
- Individuals. Enter the amount from Form 6251, line 11.
- Corporations. Enter -0-.
- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.

9 Add lines 7 and 8
10a Foreign tax credit
b Certain allowable credits (see instructions)
c Add lines 10a and 10b


11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16
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 52.
15 Enter the greater of line 13 or line 14
16 Subtract line 15 from line 11. If zero or less, enter -0-
17 Enter the smaller of line 6 or line 16
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.


## Part II Allowable Credit (continued)

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 Multiply line 14 by $75 \%$ (0.75). See instructions


22 Combine the amounts from line 3 of all Parts III with box A, C, or D checked.
23 Passive activity credit from line 3 of all Parts III with box B checked
Enter the applicable passive activity credit allowed for 2022. See instructions
25 Add lines 22 and 24
26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .

27 Subtract line 13 from line 11. If zero or less, enter -0-

28 Add lines 17 and 26

29 Subtract line 28 from line 27. If zero or less, enter -0-

30 Enter the general business credit from line 5 of all Parts III with box A checked
31 Reserved
32 Passive activity credits from line 5 of all Parts III with box B checked

33 Enter the applicable passive activity credits allowed for 2022. See instructions
34 Carryforward of business credit to 2022. 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
Check this box if the carryforward was changed or revised from the original reported amount
35 Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions.

36 Add lines 30, 33, 34, and 35.
37 Enter the smaller of line 29 or line 36

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.
- Corporations. Form 1120, Schedule J, Part I, line 5c.

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- Estates and trusts. Form 1041, Schedule G, line 2b.


## Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.


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 Parts III with box A or B checked. Check here if this is the consolidated Part III
(a) Description of credit

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

| (b) Enter EIN if |
| :---: | :---: |
| craiming the credit |
| from a | \(\begin{gathered}(c) Enter the <br>

appropriate\end{gathered}\)
b Advanced manufacturing production (Form
c Increasing research activities (Form 6765)
d Low-income housing (carryforward only) (see instructions)
e Disabled access (Form 8826)*.
f Renewable electricity production (Form 8835)
g Indian employment (Form 8845)
h Orphan drug (Form 8820)
i New markets (Form 8874)
j Small employer pension plan startup costs and auto-enrollment (Form 8881)
k Employer-provided child care facilities and services (Form 8882)*
I Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864).
m Low sulfur diesel fuel production (Form 8896)
n Distilled spirits (Form 8906)
o Nonconventional source fuel (carryforward only)
p Energy efficient home (Form 8908)
q Energy efficient appliance (carryforward only)
r Alternative motor vehicle (Form 8910)
s Alternative fuel vehicle refueling property (Form 8911)
t Enhanced oil recovery credit (Form 8830).
u Mine rescue team training (Form 8923)
v Agricultural chemicals security (carryforward only)
w Employer differential wage payments (Form 8932) .
x Carbon oxide sequestration (Form 8933)
y Qualified plug-in electric drive motor vehicle (Form 8936)
z Qualified plug-in electric vehicle (carryforward only)
aa Employee retention (Form 5884-A)
bb General credits from an electing large partnership (carryforward only)
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)
2 Add lines 1a through $1 z z$ and enter here and on the applicable line of Part I
3 Enter the amount from Form 8844 here and on the applicable line of Part II
4a Investment (Form 3468, Part III) (attach Form 3468)
b Work opportunity (Form 5884)
c Biofuel producer (Form 6478)
d Low-income housing (Form 8586)
e Renewable electricity production (Form 8835)
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)
g Qualified railroad track maintenance (Form 8900)
h Small employer health insurance premiums (Form 8941)
i Increasing research activities (Form 6765)
j Employer credit for paid family and medical leave (Form 8994)
z Other
5 Add lines 4a through $4 z$ and enter here and on the applicable line of Part II
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II

[^0]
[^0]:    * See instructions for limitation on this credit.

