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Instructions for Form 3800

General Business Credit

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 3800 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form3800](https://www.irs.gov/Form3800).

What's New

The Inflation Reduction Act of 2022 (IRA 2022) included several new credits effective for periods after 2022. Fiscal year filers may claim these credits for periods in 2023. IRA 2022 authorized the following.

- Established a credit for clean hydrogen (Form 8835). For tax year 2022, the credit is reported on Part III, line 1f. See the Instructions for Form 8835 for more information.
- Added the sustainable aviation fuel credit (Form 8864). This credit is reported on Part III, line 1i. Refer to the Instructions for Form 8864 for more information.
- Created the advanced manufacturing production credit (Form 7207). This credit is reported on Part III, line 1b. See the Instructions for Form 7207 for more information.
- Created the qualified commercial clean vehicle credit. The credit will be figured on Form 8936-A, and will be reported on Part III, line 1zz. See the Instructions for Form 8936-A for more information.

Enhanced oil recovery credit. The section 43 enhanced oil recovery credit is applicable for tax year 2022. See Notice 2022-19.

Advanced manufactured investment credit. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act of 2022 added a new business credit. See the Instructions for Form 3468 for more information.

Research credit claims on amended returns. Certain specific information must be provided if you are claiming a refund or credit on an amended return that includes a section 41 credit for increasing research activities ("research credit"). See [Research Credit Claims on Amended Returns](#), later.

Partners of BBA partnership and non pass-through partners. See [Partners of BBA partnership](#) and [Non pass-through partners](#) for information about adjustments to credits.

General Instructions

TIP *Partnerships and S corporations must always complete the source credit form. All other filers whose only source for a credit listed in Form 3800, Part III, is from a partnership, S corporation, estate, trust, or cooperative can report the credit directly on Form 3800. The following exceptions apply.*

- You are claiming the investment credit (Form 3468) or the biodiesel, renewable diesel, or sustainable aviation fuel credit (Form 8864) in Part III with box A or B checked.
- You are an estate or trust and the source credit must be allocated to beneficiaries. For more details, see the Instructions for Form 1041, U.S. Income Tax Return for Estates and Trusts, Schedule K-1, box 13.

- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the Instructions for Form 1120-C, U.S. Income Tax Return for Cooperative Associations, Schedule J, line 5c.

Who Must File

You must file Form 3800 to claim any of the general business credits.

Carryback and Carryforward of Unused Credit



The carryforward may have to be reduced in the event of any recapture event (change in ownership, change in use of property, etc.). If a grant under section 1603 of the American Recovery and Reinvestment Act of 2009 is received, the carryforward must be reduced to zero. For further information, see Form 4255, Recapture of Investment Credit.

If you can't use part or all of your general business credit because of the tax liability limit (Part II, line 38, is less than the sum of Part I, line 6, and Part II, lines 25 and 36), carry the unused credit back 1 year. If the credit is for oil and gas production from marginal wells, the carryback period is 5 years. To carry back an unused credit, file an amended return (Form 1040-X, Amended U.S. Individual Income Tax Return, Form 1120-X, Amended U.S. Corporation Income Tax Return, or other amended return) for the prior tax year or an application for tentative refund (Form 1045, Application for Tentative Refund, or Form 1139, Corporation Application for Tentative Refund). Generally, if you file an application for a tentative refund, it must be filed by the end of the tax year following the tax year in which the credit arose.



No part of the unused credit for any year attributable to any credit can be carried back to any tax year before the first tax year for which that credit was first allowable. A similar rule applies to any "specified credit" carried back to any tax year before the first tax year for which that specified credit was allowed against Tentative Minimum Tax (TMT). See [Credit Ordering Rule](#), later, to determine which credits are allowed first.

If you have an unused credit after carrying it back 1 year (5 years for a credit from oil and gas production from marginal wells), carry it forward to each of the 20 tax years after the year of the credit. Any qualified business credits (as defined in section 196(c)) that are unused after the last tax year of the 20-year carryforward period (or at the time an individual taxpayer dies or other taxpayer, such as a corporation or partnership, ceases to exist) may be taken as a deduction in the earlier of:

- The tax year following the last tax year of the 20-year carryforward period, or
- The tax year in which the individual taxpayer dies or other taxpayer ceases to exist.

Figuring the carryforward if a payroll tax credit election is made. Qualified small businesses electing to claim a portion of the research credit as a payroll tax credit must adjust the research credit carryforward for the amount of the credit elected as a payroll tax credit on Form 6765.



A qualified small business is defined differently than an eligible small business. See Qualified Small Business and Eligible Small Business in the Instructions for Form 6765 for definitions.

The unused credit for the current year is determined by reducing the amount on Part I, line 6, and Part II, line 36, by the amount on Form 6765, line 44. If you have amounts on both Part I, line 6, and Part II, line 36, the reduction is made proportionately. No amount elected as a payroll tax credit can be used to offset the current year tax liability nor can it be included in the carryforward or carryback calculation.

Carryforward of the energy credit and the renewable electricity credit. The energy credit must be recaptured in full if a grant is paid under Public Law 111-5, section 1603, for investment in energy property that an energy credit was previously claimed or for investment in renewable energy property that an election was made to treat the property as energy property. Recapture is applicable to those amounts previously constituting the qualified basis for an energy credit, including progress expenditures, that are also the basis for the 1603 grant. Recapture is accomplished as follows.

1. Any portion of the energy credit related to that property that was used to offset tax in a prior tax year must be added to tax in the tax year the 1603 grant is received. Recaptured tax is calculated on Form 4255.

2. Any carryforward of the energy credit related to that property is reduced to zero to recapture the unused portion of the credit.

See Form 4255 for any other recapture event (change in ownership, change in use of property, etc.).

Carryforward of certain Form 6478 credits. The alcohol mixture credit, the alcohol credit, and the small ethanol producer credit expired for fuels sold or used after 2011. The unused alcohol mixture credits, alcohol credits, and small ethanol producer credits (for all tax years) can't be carried to a tax year beginning after 2014.

Change in Filing or Marital Status

Your general business credit is limited to your tax liability. Therefore, if you filed a joint return in a carryback or carryforward year and your marital status or filing status has changed, you may need to figure your separate tax liability in that carryback or carryforward year. This would apply if:

- You filed as single in the credit year, but filed a joint return in the carryback or carryforward year;
- You filed a joint return in the credit year, but filed a joint return with a different spouse in the carryback or carryforward year; or
- You were married and filed a separate return in the credit year, but filed a joint return with the same or a different spouse in the carryback or carryforward year.

Determine your separate tax liability in the carryback or carryforward year as follows.

1. Figure your tax for the carryback or carryforward year as though you were married filing a separate return.

2. Figure your spouse's tax in that year as though your spouse was married filing a separate return.

3. Add the amounts in steps 1 and 2.

4. Divide the amount in step 1 by the amount in step 3. The result should be rounded to at least three decimal places.

5. Multiply the decimal in step 4 by the total tax shown on your joint return for the carryback or carryforward year. The result is your separate tax liability and a carryback or carryforward credit is applied against this amount only.

Although your carryback or carryforward of the credit is limited to your separate tax liability, the amount of your refund resulting from the carryback or carryforward is further limited to your share of the joint overpayment. This is found by subtracting your separate tax liability (as determined above) from your contribution toward the payment.

Unless you have an agreement or clear evidence of each spouse's contribution toward the payment of the joint liability, your contribution includes the tax withheld on your wages and your share of the joint estimated tax or tax paid with the return. Your share of these payments is found by using the same formula used in determining your separate tax liability. Substitute the joint estimated tax, or tax paid with the return, for the tax in step 5. If the original return for the carryback year resulted in an overpayment, reduce your contribution by your share of the refund.

Attach a copy of the computation to your amended return or application for tentative refund.

Credit Ordering Rule

General business credits reported on Form 3800 are treated as used on a first-in, first-out basis by offsetting the earliest-earned credits first. Therefore, the order in which the credits are used in any tax year is:

- Carryforwards to that year, the earliest ones first;
- The general business credit earned in that year; and
- The carryback to that year.

If your general business credits exceed your tax liability limit, the credits are used in the following order and based on the order shown under [Order in which credits are used](#).

- Credits reported on line 2 of all Parts III with boxes A, B, C, and D checked.
- Credits reported on Part II, line 25.
- Specified credits other than Eligible Small Business (ESB) credits reported on line 5 of all Parts III with boxes A, B, C, and D checked.
- ESB credits reported on line 6 of all Parts III with box G checked.

Order in which credits are used. When relevant, the components of the general business credit reported on Form 3800 arising in a single tax year are used in the following order.

- Investment credit (in the following order—rehabilitation credit, energy credit, qualifying advanced coal project credit, qualifying gasification project credit, qualifying advanced energy project credit, qualifying therapeutic discovery project credit (carryforward only), and the advanced manufacturing investment credit.) (Form 3468).
- Work opportunity credit (Form 5884).
- Biofuel producer credit (Form 6478).
- Credit for increasing research activities (Form 6765).
- Low-income housing credit (Form 8586).
- Enhanced oil recovery credit (Form 8830).
- Disabled access credit (Form 8826).
- Renewable electricity production credit (Form 8835).
- Empowerment zone employment credit (Form 8844).
- Renewal community employment credit (carryforward only).
- Indian employment credit (Form 8845).
- Employer social security and Medicare taxes paid on certain employee tips (Form 8846).
- Orphan drug credit (Form 8820).
- New markets credit (Form 8874).
- Credit for small employer pension plan startup costs (Form 8881).
- Credit for employer-provided childcare facilities and services (Form 8882).
- Qualified railroad track maintenance credit (Form 8900).

- Biodiesel, renewable diesel (Form 8864).
- Low sulfur diesel fuel production credit (Form 8896).
- Credit for oil and gas production from marginal wells (Form 8904).
- Distilled spirits credit (Form 8906).
- Nonconventional source fuel credit (carryforward only).
- Energy efficient home credit (Form 8908).
- Energy efficient appliance credit (carryforward only).
- Alternative motor vehicle credit (Form 8910).
- Alternative fuel vehicle refueling property credit (Form 8911).
- Mine rescue team training credit (Form 8923).
- Agricultural chemicals security credit (carryforward only).
- Credit for employer differential wage payments (Form 8932).
- Carbon oxide sequestration credit (Form 8933).
- Qualified plug-in electric drive motor vehicle credit (Form 8936).
- Qualified plug-in electric vehicle credit (carryforward only).
- Credit for small employer health insurance premiums (Form 8941).
- Employee retention credit for employers affected by qualified disasters (Form 5884-A).
- Employer credit for paid family and medical leave (Form 8994).
- Credit for auto-enrollment (Form 8881).
- Sustainable aviation fuel (Form 8864).
- Clean hydrogen production (Form 8835).
- Qualified commercial clean vehicle (Form 8936-A).
- Advanced manufacturing production (Form 7207).
- General credits from an electing large partnership (carryforward only).

TIP Although these credits are aggregated on Form 3800, keep a separate record of each credit, including whether the credit was an eligible small business credit, to ensure proper accounting of the credits.

Eligible Small Business

An eligible small business is:

- A corporation whose stock is not publicly traded,
- A partnership, or
- A sole proprietorship.

The average annual gross receipts of the corporation, partnership, or sole proprietorship for the 3-tax-year period preceding the tax year of the credit cannot exceed \$50 million. Gross receipts for any tax year must be reduced by returns and allowances made during the year. Any reference to your business also includes a reference to any predecessor of your business.

If your business was not in existence for the entire 3-year period, base your average annual gross receipts on the period your business existed. Also, if your business had a tax year of less than 12 months, your gross receipts must be annualized by multiplying the gross receipts for the short period by 12 and dividing the result by the number of months in the short period.

Member of controlled group, business under common control, or affiliated group. For purposes of the gross receipts test, all members of a controlled group of corporations (as defined in section 52(a)) and all members of a group of businesses under common control (as defined in section 52(b)) are treated as a single person, and all employees of the members of an affiliated service group (as defined in sections 414(m) and (o)) will be treated as employed by a single person.

Treatment of partners and S corporation shareholders. A partner or S corporation shareholder cannot be treated as an eligible small business unless both the partnership or S corporation and partner or shareholder meet the gross receipts test as discussed under *Eligible Small Business*, earlier, for the tax year that the credit is treated as a current year general business credit.

Research Credit Claims on Amended Returns or Tax Equity and Fiscal Responsibility Act (TEFRA) Administrative Adjustment Requests (AAR), as Applicable

TEFRA partnerships and partners in TEFRA partnerships cannot file amended returns; they must instead file AARs. An AAR is a statutorily provided type of amended filing used to change TEFRA partnership items.

If you are claiming a refund or credit on an amended return or administrative adjustment request (as applicable) that includes a section 41 credit for increasing research activities that either (a) was not reported on your original filed return or (b) is increased from the amount reported on your original return, and the section 41 credit you're claiming on the amended return comes from a non-Bipartisan Budget Act (BBA) pass-through entity such as a TEFRA partnership, S corporation, estate, trust, cooperative, or other non-TEFRA or non-BBA pass-through entity whose tax year ended during the tax year for which you are filing your amended return, the following five items of information must be identified and provided with your claim for each business component.

1. The factual basis of your section 41 research credit claim.
2. The research activities performed.
3. The individuals who performed each research activity. A taxpayer may instead identify the individuals who performed each research activity by listing the individual's title or position.
4. The information each individual sought to discover.
5. The total qualified employee wage expenses, total qualified supply expenses, and total qualified contract research expenses incurred by the non-BBA pass-through entity for its claim year. This information may be provided by submitting a copy of Form 6765, Credit for Increasing Research Activities, used by the non-BBA pass-through entity.

If you submit a credit study or other document, please identify the exact pages that contain the five items of information described above.

Note. The above requirements apply to all claimants, including sole proprietorships, per entity, regardless of business structure.

A taxpayer whose amended return includes a section 41 credit for increasing research activities from more than one non-BBA pass-through entity must separately provide the five items of information for each non-BBA pass-through entity.

Partners, shareholders, or other owners of a non-BBA pass-through entity should receive this information directly from the non-BBA pass-through entity, for example, in the form of an amended Schedule K-1 (and any statements attached thereto).

Partners of BBA partnership. BBA partnerships cannot file amended returns; they must instead file AARs. A BBA AAR is a statutorily provided type of amended filing used to change partnership-related items for any partnership taxable year. If you are a partner of a BBA partnership and filing a return that includes a section 41 credit for increasing research activities from the BBA partnership's AAR, you may, but are not required to, include the five items of information with your return to which your Form 8978 is attached if the BBA partnership has provided the information with its AAR.

Specific Instructions

Complete and attach the appropriate credit forms used to figure your current year credit. See exceptions under [General Instructions](#), earlier.

Assembling Form 3800. To ensure Form 3800 is correctly processed, assemble Form 3800 in the following order.

1. Page 1.
2. Page 2.
3. Part III with box I checked.
4. All Parts III with box A checked.
5. All Parts III with box B checked.
6. Part III with box C checked.
7. Part III with box D checked.
8. Part III with box G checked.

Part I. Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)



Complete all Parts III before completing Part I and Part II. See [Part III. General Business Credits or Eligible Small Business Credits](#), later, for more information.

Line 3

Enter the applicable passive activity credit amount allowed from Form 8582-CR, Passive Activity Credit Limitations, or Form 8810, Corporate Passive Activity Loss and Credit Limitations. The passive activity credit amount allowed on Part I, line 3, only applies to the general business credits not allowed against TMT from Part I, line 2, plus any prior year unallowed passive activity credit from general business credits not allowed against TMT.

If no credits are allowed, enter zero on line 3.

Passive activity. Generally, a passive activity is a trade or business in which you didn't materially participate. Generally, rental activities are passive activities, whether or not you materially participated. See Form 8582-CR or Form 8810 for details.

Line 4

Enter the amount of all carryforwards to 2022 of unused credits that are reported from line 2 of Part III with box C checked.

Check the box. For each credit entered on line 4, if the credit amount was changed or revised from the amount originally reported, check the box on this line and see *Required statement*, below, for the statement that must be attached to identify the change or revision.

Required statement. For each credit, attach a statement with the following information.

- Show the tax year the credit originated, the amount of the credit as reported on the original return, and the amount allowed for that year. Also, state whether the total carryforward amount was changed from the originally reported amount and identify the type of credit(s) involved. If the revised carryforward amount relates to unused additional research credits, attach an additional statement detailing the changes to the originally reported Form 6765 information for all originating credit years applicable.
- For each carryback year, show the year and the amount of the credit allowed after you applied the carryback.
- For each carryforward year, show the year and the amount of the credit carryforward allowed for that year.

Note. Individuals claiming the research credit from a sole proprietorship or pass-through entity don't include any carryforward of that credit on Part I, line 4, before figuring the limitation on Part III, line 1c. Include the carryforward when figuring the research credit limitation on line 1c of any Parts III with the applicable box A or B checked. Then include the

allowable carryforward amount on Part I, line 4, and attach the statement required above.

Adjustment for the payroll tax credit. A qualified small business that elected on Form 6765 to claim a portion of its research credit as a payroll tax credit must reduce its research credit carryforward by the amount elected as a payroll tax credit.

Line 5

Use Part I, line 5, only when you amend your 2022 return to carry back unused credits from 2023. Enter the amount that is reported from line 2 of Part III with box D checked.

Note. Individuals claiming the research credit from a sole proprietorship or pass-through entity don't include any carryback of that credit on Part I, line 5, before figuring the limitation on Part III, line 1c. Include the carryback when figuring the research credit limitation on line 1c of any Parts III with the applicable box A or B checked. Then include the allowable carryback amount on Part I, line 5. See [Required statement](#) and attach the statement to your return.

Part II. Allowable Credit

Line 10b

Enter the total allowable credit, if any, from your tax return as follows.

Individuals. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 19; and Schedule 3 (Form 1040), lines 2 through 5 and 7. Don't include any general business credit claimed on Form 3800, any prior year minimum tax, or any credit claimed on Form 8912, Credit to Holders of Tax Credit Bonds.

Estates and trusts. Enter the total of any write-in credits from Form 1041, Schedule G, line 2e.

Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 5b (or the applicable line of your return). Corporations reporting a Form 8978 amount on Schedule J, line 6, must also include this amount on line 10b. If line 11 is zero or less, these corporations must enter -0- on line 11, skip lines 12 through 15, and enter -0- on line 16.

Non pass-through partners. Partners other than pass-through partners (such as partnerships or S corporations) use Form 8978 and Schedule A (Form 8978) to calculate the tax in their reporting year from adjustments shown on Forms 8986 (pushout statement) originating from a BBA partnership because of a BBA examination or a BBA partnership AAR filing. The partner's reporting year is the partner's tax year that includes the date the audited BBA partnership or BBA partnership that filed an AAR furnished the Forms 8986 to its partners. See Form 8978 and its instructions.

These partners do not report on Form 3800 any changes to credits reported on the pushout statement. Instead, Form 8978 is used to calculate the change in tax for the first affected year and any intervening years of the partner that result from the adjustments included on the pushout statement (including adjustments to credits). The first affected year is the partner's tax year that includes the end of the audited partnership's reviewed year or the year for which the AAR was filed. The intervening years are the partner's tax years that end after the first affected year and before the reporting year. The total change of tax for these years is then reported on Form 8978 as an increase/decrease to the reporting year tax.

Because the total tax change is reported on Form 8978, which is then used to change the reporting year tax, a refund claim is not made by the partner and the adjustments to credits reported on Form 8978 should not be duplicated on Form 3800. See Exception below pertaining to "Form 3800 for Form 8978 Calculation Only," which will not duplicate reported credits but

only support the calculation contained on the Form 8978. However, any carryforward credit amounts after the first affected year and any intervening years are reported on Form 3800 for the reporting year and reported as carryforwards (if appropriate) on Form 3800 in years after the reporting year.

TIP *Exception: In preparing Form 8978, the partner may attach Forms 3800 to support the applicable first affected year or intervening year(s) calculations by labeling each Form 3800 attachment in each header with: "Form 3800 for Form 8978 Calculation Only."*

Example. A Form 1040 taxpayer partner in a BBA partnership is furnished a Form 8986 in 2022. Form 8986 covers a reviewed year of 2019, and it reports additional research credit of \$500 that originated in 2019. The partner reported \$200 of tax in 2019, \$50 in 2020, and \$50 in 2021. On its Form 8978, the partner calculates that in each one of those years it would have paid \$200, \$50, and \$50 less, respectively, had the research credit been reported correctly in the 2019 year. The additional reporting year tax for 2019–2021 is a decrease to tax of \$300 (\$200 + \$50 + \$50). The partner has no other credits in any of the years and no other credits in its 2022 year. Its 2022 tax prior to considering the additional reporting year tax is \$425. The additional reporting year tax reduces the 2022 tax to \$125 (\$425 - correction amount of \$300) leaving a \$200 credit carryforward (additional research credit of \$500 - \$200 - \$50 - \$50) going into 2022. It reports this carryforward on its 2022 Form 3800 and reduces its tax further from \$125 down to zero. The partner will then have a \$75 (\$200-\$125) research credit carryforward into 2023.

Line 13

See section 38(c)(6) for special rules that apply to married couples filing separate returns, controlled corporate groups, regulated investment companies, real estate investment trusts, estates, and trusts.

Line 17

C corporations. If the corporation has undergone a post-1986 ownership change (as defined in section 382(g)), section 383 may limit the amount of tax that may be offset by pre-change general business credits. Also, if a corporation acquires control of another corporation (or acquires its assets in a reorganization), section 384 may limit the amount of tax attributable to recognized built-in gains that may be offset by pre-acquisition general business credits. If either of these limitations applies, attach a computation of the allowable general business credit, enter the amount on Part II, line 17, and write "Sec. 383" or "Sec. 384" in the margin next to your entry on Part II, line 17.

Line 18

Complete Part II, lines 18 through 26, if any of the following apply.

- An amount is entered for the empowerment zone employment credit on line 3 of Part(s) III with box A, B, C, or D checked.
- An amount is entered for the renewal community employment credit on line 3 of Part III with box C checked.
- If you have prior year unallowed passive activity credit carryover for the empowerment zone or renewal community employment credit.

If any of the above apply, multiply Part II, line 14, by 75% (0.75).

All others, skip Part II, lines 18 through 25, and enter zero on Part II, line 26.

Line 24

Enter the applicable passive activity credit amount for the empowerment zone and renewal community employment credit allowed from Form 8582-CR or Form 8810. The passive activity credit amount allowed on Part II, line 24, only applies to the empowerment zone and renewal community employment credit reported on Part III, line 3, plus any prior year unallowed passive activity empowerment zone and renewal community employment credit. See the instructions for the applicable form for details.

If no credits are allowed, enter zero on line 24.

See the instructions for Part I, line 3, for the definition of a passive activity.

Line 30

Enter the general business credit from line 5 of Part III with box A checked. This amount is the total specified credits other than ESB credits allowed against TMT.

Line 33

Enter the applicable passive activity credit amount for general business credits allowed against TMT and eligible small business credits allowed from Form 8582-CR or Form 8810. See the instructions for the applicable form for details.

The passive activity credit amount allowed on Part II, line 33, only applies to the general business credits from Part II, line 32, plus any prior year unallowed passive activity credit from general business credits reported on Part III, line 4, and the eligible small business credit.

If no credits are allowed, enter zero on line 33.

See the instructions for Part I, line 3, for the definition of a passive activity.

Line 34

Enter the amount of all carryforwards to 2022 of unused credits that are reported from line 5 of Part III with box C checked and line 6 of Part III with box G checked.

Check the box. For each credit entered on line 34, if the credit amount was changed or revised from the amount originally reported, check the box on this line and see [Required statement](#) in the instructions for Part I, line 4, for the statement that must be attached to identify the change or revision.

Note. Individuals claiming the research credit from a sole proprietorship or pass-through entity don't include any carryforward of that credit on Part II, line 34, before figuring the limitation on Part III, line 1c and line 4i. Include the carryforward when figuring the research credit limitation on line 1c and line 4i of any Parts III with the applicable box A or B checked. Then include the allowable carryforward amount on Part II, line 34. See the instructions for Part I, line 4, for the required statement that must be attached to your tax return. See [Required statement](#) and attach the statement to your return.

Adjustment for the payroll tax credit. A qualified small business that elected on Form 6765 to claim a portion of its research credit as a payroll tax credit must reduce its research credit carryforward by the amount elected as a payroll tax credit.

Line 35

Use Part II, line 35, only when you amend your 2022 return to carry back unused credits from 2023. Enter the amount that is reported from line 5 of Part III with box D checked. You may not carry back specified credits, including ESB credits, to any tax year before the first tax year for which that specified credit was allowed against TMT.

Note. Individuals claiming the research credit from a sole proprietorship or pass-through entity don't include any carryback of that credit on Part II, line 35, before figuring the limitation on Part III, line 4i. Include the carryback when figuring the research credit limitation on line 4i of any Parts III with the applicable box A or B checked. Then include the allowable carryback amount on Part II, line 35. See [Required statement](#) and attach the statement to your return.

Line 38

If Part II, line 38, is smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see [Carryback and Carryforward of Unused Credit](#), earlier.

Part III. General Business Credits or Eligible Small Business Credits

Complete a separate Part III for each box checked. In addition, for each box A or B checked, if you have a credit from more than one source and one of the sources is a pass-through entity, including a cooperative (see [Column \(b\)](#), later), a separate Part III is needed for each pass-through entity for which you received the same credit. As a result, one checkbox could have multiple Parts III if you receive the same credit from multiple pass-through entities.



After you have completed all necessary Parts III, complete Part I, if necessary, then Part II.

Box A Through D and G

Check the box that identifies the credit being reported.

Box I

Check box I if you are reporting credits on more than one Part III with box A or B checked. You must use a Part III with box I checked to consolidate the amounts from all Parts III with box A or B checked. Consolidate the Parts III with box A or B checked by combining the amounts for each credit line on each Part III with box A or B checked; then, enter the total for each credit on the applicable line of the Part III with box I checked.

A consolidated Part III is only needed when there is more than one Part III with box A or B checked. More than one box A or B means more than one individual letter box (for example, if there is more than one Part III with box B checked, a consolidated Part III is needed to reflect the total of all the boxes B checked) or more than one combination of letters (for example, if there is a box A checked and a box B checked, a consolidated Part III is needed to reflect the total of boxes A and B).

Column (b)

If you are reporting a credit from a pass-through entity, you must enter that pass-through entity's employer identification number (EIN) under column (b) for that credit.

If you are reporting a credit reported to you on Form 1099-PATR, Taxable Distributions Received From Cooperatives, you must enter that cooperative's EIN under column (b) for that credit.

A separate Part III will be needed to report the EIN of the pass-through entity, including cooperatives, and the amount of credit from that entity, if a credit is received from more than one source and one of the sources is a pass-through entity, including a cooperative. Column (b) is only completed for any Part III with box A or B checked.



Don't enter an EIN under column (b) when completing Part III with box C, D, or G checked.

Limitation on Certain Credits

The aggregate amount from each credit form is usually reported on the appropriate line of Form 3800, Part III, for the applicable boxes A and B, to reflect self-generated credit sources and all pass-through entity sources. However, certain credits have limitations imposed. They include:

- Form 3468, Part III, line 12x—\$4,000 limitation for qualified small wind energy property (reported on Part III, line 4a);
- Form 8826, line 8—\$5,000 limitation for the overall credit (reported on Part III, line 1e);
- Form 8882, line 7—\$150,000 limitation for the overall credit (reported on Part III, line 1k).

In situations where there is a limitation on the credit amount, the limited amount allowed is allocated pro rata and anything above the limitation is lost.

Lines 1a and 4a

If you are a cooperative described in section 1381(a), you must allocate to your patrons the investment credit in excess of your tax liability limit. Allocate to your patrons the portion, if any, of the investment credit on Part I, line 6, or Part II, line 36, in excess of Part II, line 16 or line 29, respectively. While any excess is allocated to patrons, any credit recapture applies as if you, as the cooperative, had claimed the entire credit.

Note. Any carryforward of the qualifying therapeutic discovery project credit may be claimed on Part III, line 1a.

Lines 1c and 4i



A qualified small business must complete Form 3800 before completing Section D of Form 6765 if the payroll tax credit is being claimed. See the Instructions for Form 6765 for more details.

Eligible small businesses, enter your research credit on line 4i. See the definition of [Eligible Small Business](#), earlier. All others, enter your research credit on line 1c.

Partners and S corporation shareholders, see [Treatment of partners and S corporation shareholders](#) and S corporation shareholders, under [Eligible Small Business](#), earlier.

Research credit limitation. If you are an individual, the amount of the research credit that may be included on Part III, line 1c or line 4i, is limited to the amount of tax attributable to your taxable income from the sole proprietorship or your interest in the pass-through entity (partnership, S corporation, estate, or trust) generating the credit. Figure the research credit limitation separately for each sole proprietorship or pass-through entity by using the following formula.

$$\text{Line 11 x} \frac{\text{Taxable income attributable to the sole proprietorship or your interest in the pass-through entity}}{\text{Your taxable income for the year}}$$

The sum of the fractions used for determining the limits can't exceed one. The research credit used to determine the limitation is the sum of the current year credit (determined without regard to the limitation), any carryforwards (adjusted for any payroll tax credit claimed) of the credit not used in prior years, and any carryback of the credit from 2023. For information on how to figure your taxable income for the year, your taxable income

attributable to the sole proprietorship, or your interest in the pass-through entity, see Regulations sections 1.41-7(c) and 1.53-3.

If in the current tax year you had no taxable income attributable to a particular business interest, you can't claim any research credit this year related to that business.

If any of your research credit isn't allowed to be used because of this limitation, see [Carryback and Carryforward of Unused Credit](#), earlier.

Line 1d

Only the carryforward of unused credits from prior years from Form 8586, Part I (revisions prior to 2021), can be reported on Part III, line 1d.

Line 1e

When reporting the disabled access credit from Form 8826 on Part III, line 1e, don't enter more than \$5,000 in column (c) of Parts III with box A or B checked, combined.

Line 1f

Cooperatives, estates, and trusts, enter the applicable part of the amount from Form 8835, line 22. All others, enter the applicable part of the amount from Form 8835, line 20. Don't enter an amount from Form 8835 that is included on Form 3800, Part III, line 4e.

Line 1j

When reporting the credit for small employer pension plan startup costs and auto-enrollment for retirement savings from Form 8881, add the amounts from Form 8881, Part I, line 8, and Part II, line 11, and enter on Part III, line 1j.

Line 1k

When reporting the credit for employer-provided childcare facilities and services from Form 8882 on Part III, line 1k, don't enter more than \$150,000 in column (c) of Parts III with box A or B checked, combined.

Line 1o

Only the carryforward of the nonconventional source fuel credit from Form 8907 can be reported on Part III, line 1o.

Line 1q

Only the carryforward of the energy efficient appliance credit from Form 8909 can be reported on Part III, line 1q.

Line 1v

Only the carryforward of the agricultural chemicals security credit from Form 8931 can be reported on Part III, line 1v.

Line 1x

The carbon dioxide sequestration credit is renamed carbon oxide sequestration credit. The credit was expanded to include any carbon oxide. Any carryforward of the carbon oxide sequestration (or carbon dioxide sequestration) credit from Form 8933, Carbon Oxide Sequestration Credit, can be reported on this line.

Line 1z

Only the carryforward of the qualified plug-in electric vehicle credit claimed in Part I, Section B, of 2009 through 2012 Form 8834 can be reported on Part III, line 1z.

Line 1aa

The employee retention credit from Form 5884-A can be reported on Part III, line 1aa. See the Instructions for Form 5884-A for more information.

Line 1bb

Only the carryforward of the general credits from an electing large partnership can be reported on Part III, line 1bb.

Line 1zz

Line 1zz is used to report the credit for oil and gas production from marginal wells and the carryforward of certain other credits. For tax year 2022, line 1zz will be used to report the qualified commercial clean vehicle credit (Form 8936-A).

The credit for oil and gas production from marginal wells.

Enter the amount from Form 8904, line 8, or from the applicable line of your Schedule K-1. See the Instructions for Form 8904 for more information.

Carryforward of certain other credits. Check box C and enter the amount in column (c) to claim any carryforward to 2022 of any unused credit from:

- Form 3468 (for years prior to 2008 for the rehabilitation credit) (for tax years beginning before October 4, 2008, for the energy credit);
- Form 5884 for years prior to 2007;
- Form 6478 for years prior to 2005;
- Form 8846 for years prior to 2007; or
- Form 8900 for years prior to 2008.

Also, use Part III, line 1zz, to enter any carryforward to 2022 of any unused credit from general business credits no longer covered on Form 3800 due to, and not limited to, expiration of a tax provision. The following list identifies these credits.

- Trans-Alaska pipeline liability fund credit.
- Credit for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A, Section A only).
- Hurricane Katrina housing credit (Form 5884-A, Section A only).
- Credit for affected Midwestern disaster area employers (Form 5884-A, Section A only).
- Employer housing credit (Form 5884-A, Section B only).
- New hire retention credit (Form 5884-B).
- Credit for contributions to selected community development corporations (Form 8847).
- Welfare-to-work credit (Form 8861).
- New York Liberty Zone business employee credit (Form 8884).
- Therapeutic drug credit (Form 8942).

Note. If a carryforward amount is entered on Part III, line 1zz, see the instructions for Part I, line 4, for the statement to attach.

Line 3

Include any carryforward of the renewal community employment credit on Part III, line 3.

Lines 4a through 4z

Enter the amount of the specified credit on the applicable line. See also the instructions for lines 1c and 4i, earlier.

Line 4h

Credit for Small Employer Health Insurance Premiums (Form 8941).

- Tax-exempt eligible small employers, other than certain farmers' cooperatives, don't report the credit for small employer health insurance premiums on Part III, line 4h. Eligible tax-exempt small employers will report this credit on Form 990-T, Exempt Organization Business Income Tax Return.

- If your only source of credit listed on Part III, line 4h, is from pass-through entities, you aren't required to complete or attach Form 8941. Instead, enter the credit directly on Part III, line 4h.
- Eligible small employers (other than tax-exempt eligible small employers) will enter the credit from Form 8941, line 16 or line 18.

See the Instructions for Form 8941 for more information.

Line 4z

This line is for future use only.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	30 hr., 51 min.
Learning about the law or the form	1 hr.
Preparing and sending the form to the IRS	1 hr., 32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.