Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

General Business Credit

Attachment Sequence No. 22

OMB No. 1545-0895

► 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.

Identifying number

Part	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	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 2020. See instructions	3	
4	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C		
	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 2021. 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; 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 54		
9	Add lines 7 and 8	9	
100	Foreign tax credit		
10a	Foreign tax credit	-	
b	Add lines 10a and 10b	10c	
С	Add liftes foa and fob	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 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 change, acquisition, or reorganization.		
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Part	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 2020. 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 2020. See instructions	33	
34	Carryforward of business credit to 2020. 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	<u> </u>
35	Carryback of business credit from 2021. 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.		
-55	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 Estates and trusts. Form 1041, Schedule G, line 2b 	38	

Form 3800 (2020)			

Page 3 Name(s) shown on return Identifying number 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 В General Business Credit From a Passive Activity F Reserved C G □ General Business Credit Carryforwards Eligible Small Business Credit Carryforwards D ☐ General Business Credit Carrybacks H Reserved 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 (a) Description of credit (b) Enter EIN if (c) Enter the claiming the credit appropriate Note: On any line where the credit is from more than one source, a separate Part III is needed for each from a pass-through amount. pass-through entity. entity. 1a Investment (Form 3468, Part II only) (attach Form 3468) . 1a b 1b C Increasing research activities (Form 6765) 1c d Low-income housing (Form 8586, Part I only) . . . 1d 1e f Renewable electricity, refined coal, and Indian coal production (Form 8835) . 1f g 1g 1h h 1i Small employer pension plan startup costs and auto-enrollment (Form 8881) . 1j j k Employer-provided child care facilities and services (Form 8882)* 1k 11 Biodiesel and renewable diesel fuels (attach Form 8864) Low sulfur diesel fuel production (Form 8896) 1m m n 1n O Nonconventional source fuel (carryforward only) 10 Energy efficient home (Form 8908) 1p 1q Energy efficient appliance (carryforward only) q Alternative motor vehicle (Form 8910) 1r S Alternative fuel vehicle refueling property (Form 8911) 1s t Enhanced oil recovery credit (carryforward only) 1t Mine rescue team training (Form 8923) 1u u Agricultural chemicals security (carryforward only) 1v Employer differential wage payments (Form 8932) 1w w Carbon oxide sequestration (Form 8933) 1x X У 1y 1z 7 1aa aa 1bb bb General credits from an electing large partnership (carryforward only) Other. Oil and gas production from marginal wells (Form 8904) and certain other **77** 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 4b Biofuel producer (Form 6478) 4c C 4d d Low-income housing (Form 8586, Part II) Renewable electricity, refined coal, and Indian coal production (Form 8835) 4e e f Employer social security and Medicare taxes paid on certain employee tips (Form 8846) 4f Qualified railroad track maintenance (Form 8900) 4g g 4h h i 4i j Employer credit for paid family and medical leave (Form 8994) 4j 4z Z

Add lines 4a through 4z and enter here and on the applicable line of Part II Add lines 2, 3, and 5 and enter here and on the applicable line of Part II

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