

Free Forms Courtesy of FreeTaxUSA.com



*Prepare, Print, and E-File
Your Federal Tax Return for
FREE!!*

Go to www.FreeTaxUSA.com to start your free return today!

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► Attach to your tax return.

Identifying number

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	1	
2	Passive activity credits from line 2 of all Parts III with box B checked <input type="text" value="2"/>		
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)	3	
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2013. 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: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • 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; or the amount from the applicable line of your return 	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	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 16a	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- <input type="text" value="12"/>	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) <input type="text" value="13"/>	13	
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	
15	Enter the greater of line 13 or line 14	15	
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	
b	Reserved	16b	
c	Reserved	16c	
17a	Enter the smaller of line 6 or line 16a C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	
b	Reserved	17b	
c	Reserved	17c	

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.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 17a 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 2012 (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 17a 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	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked 32	
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33
34	Carryforward of business credit to 2012. 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 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35
36	Add lines 30, 31, 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: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38

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)

- A** General Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity
- C** General Business Credit Carryforwards
- D** General Business Credit Carrybacks
- E** Eligible Small Business Credit From a Non-Passive Activity
- F** Eligible Small Business Credit From a Passive Activity
- G** Eligible Small Business Credit Carryforwards
- H** Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III

	(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
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	
e	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	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	
aa	New hire retention (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here	2	
3	Enter the amount from Form 8844	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	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	Reserved	4i	
j	Reserved	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here	5	
6	Add lines 2, 3, and 5	6	