

▶ Attach to your tax return.

▶ See separate instructions.

1991

Attachment
Sequence No. **22**

Name(s) as shown on return

Identifying number

Part I Tentative Credit

1a Current year investment credit (Form 3468, Part I)	1a		
b Current year jobs credit (Form 5884, Part I)	1b		
c Current year credit for alcohol used as fuel (Form 6478)	1c		
d Current year credit for increasing research activities (Form 6765, Part III)	1d		
e Current year low-income housing credit (Form 8586, Part I)	1e		
f Current year enhanced oil recovery credit (Form 8830, Part I)	1f		
g Current year disabled access credit (Form 8826, Part I)	1g		
h Current year general business credit. Add lines 1a through 1g	1h		
2 Passive activity credits included on lines 1a through 1g (see instructions)	2		
3 Subtract line 2 from line 1h	3		
4 Passive activity credits allowed in 1991 (see instructions)	4		
5 Carryforward of general business credit, WIN credit, or ESOP credit to 1991 (see instructions)	5		
6 Carryback of general business credit to 1991 (see instructions)	6		
7 Tentative general business credit. Add lines 3 through 6	7		

Part II General Business Credit Limitation Based on Amount of Tax

8a Individuals. Enter amount from Form 1040, line 40	8		
b Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
c Other filers. Enter regular tax before credits from your return			
9 Credits that reduce regular tax before the general business credit—			
a Credit for child and dependent care expense (Form 2441)	9a		
b Credit for the elderly or the disabled (Schedule R (Form 1040))	9b		
c Foreign tax credit (Form 1116 or Form 1118)	9c		
d Possessions tax credit (Form 5735)	9d		
e Mortgage interest credit (Form 8396)	9e		
f Credit for fuel from a nonconventional source	9f		
g Orphan drug credit (Form 6765)	9g		
h Add lines 9a through 9g	9h		
10 Net regular tax. Subtract line 9h from line 8	10		
11 Tentative minimum tax (see instructions):			
a Individuals. Enter amount from Form 6251, line 20	11		
b Corporations. Enter amount from Form 4626, line 14			
c Estates and trusts. Enter amount from Form 8656, line 37			
12 Net income tax:			
a Individuals. Add line 10 above and line 22 of Form 6251	12		
b Corporations. Add line 10 above and line 16 of Form 4626			
c Other filers. See instructions			
13 If line 10 is more than \$25,000, enter 25% (.25) of the excess	13		
14 Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0-	14		
15 General business credit allowed for current year. Enter the smaller of line 7 or line 14. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed or if the corporation has undergone a post-1986 "ownership change.")	15		

Schedule A Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46	16	
17	Tentative minimum tax (from line 11, page 1)	17	
18	Multiply line 17 by 25% (.25)	18	
19	Enter the amount from line 14, page 1.	19	
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46	20	
21	Subtract line 20 from line 19 (if less than zero, enter -0-)	21	
22	Subtract line 21 from line 16 (if less than zero, enter -0-)	22	
23	For purposes of this line only, recompute the amount on line 12, Form 4626, by using zero on line 8, Form 4626, and enter the result here	23	
24	Multiply line 23 by 10% (.10)	24	
25	Net income tax (from line 12, page 1)	25	
26	General business credit (from line 15, page 1)	26	
27	Subtract line 26 from line 25	27	
28	Subtract line 24 from line 27	28	
29	Enter the smallest of line 18, line 22, or line 28	29	
30	Subtract line 29 from line 17	30	
31	Enter the greater of line 30 or line 13, page 1	31	
32	Subtract line 31 from line 25	32	
33	Enter the lesser of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1	33	
34	If line 32 is greater than line 33, enter the excess here (see instructions)	34	