

▶ **Attach to your tax return.**
▶ **See separate instructions.**

Name(s) as shown on return	Identifying number
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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 renewable electricity production credit (Form 8835, Part I)	1h	
i Current year general business credit. Add lines 1a through 1h	1i	
2 Passive activity credits included on lines 1a through 1h (see instructions)	2	
3 Subtract line 2 from line 1i	3	
4 Passive activity credits allowed for 1992 (see instructions)	4	
5 Carryforward of general business, WIN, or ESOP credit to 1992 (see instructions for the schedule to attach)	5	
6 Carryback of general business credit to 1992 (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			
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			
b Corporations. Enter amount from Form 4626, line 15			
c Estates and trusts. Enter amount from Form 1041, Schedule H, line 37	11		
12 Net income tax:			
a Individuals. Add line 10 above and line 22 of Form 6251			
b Corporations. Add line 10 above and line 17 of Form 4626			
c Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H	12		
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. See the instructions 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 13, 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 smaller 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

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 11 hr.
- Learning about the law or the form** 53 min.
- Preparing and sending the form to the IRS.** 1 hr., 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.