Form **3800**	General Business Credit	OMB No. 1545–0895

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

► **Attach to your tax return.**

► **See separate instructions.**

OMB No. 1545–0895

1999

Attachment
Sequence No. **22**

Name(s) shown on return | Identifying number

Part I   Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	**1a**	
b	Current year work opportunity credit (Form 5884, Part I)	**1b**	
c	Current year welfare-to-work credit (Form 8861, Part I)	**1c**	
d	Current year credit for alcohol used as fuel (Form 6478)	**1d**	
e	Current year credit for increasing research activities (Form 6765, Part I)	**1e**	
f	Current year low-income housing credit (Form 8586, Part I)	**1f**	
g	Current year enhanced oil recovery credit (Form 8830, Part I)	**1g**	
h	Current year disabled access credit (Form 8826, Part I)	**1h**	
i	Current year renewable electricity production credit (Form 8835, Part I)	**1i**	
j	Current year Indian employment credit (Form 8845, Part I)	**1j**	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	**1k**	
l	Current year orphan drug credit (Form 8820, Part I).	**1l**	
m	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	**1m**	
n	Current year trans-Alaska pipeline liability fund credit (see instructions)	**1n**	
o	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	**1o**	
2	**Current year general business credit.** Add lines 1a through 1o	**2**	
3	Passive activity credits included on line 2 (see instructions)	**3**	
4	Subtract line 3 from line 2	**4**	
5	Passive activity credits allowed for 1999 (see instructions)	**5**	
6	Carryforward of general business or ESOP credit to 1999 (see instructions for the schedule to attach)	**6**	
7	Carryback of general business credit from 2000 (see instructions)	**7**	
8	**Tentative general business credit.** Add lines 4 through 7	**8**	

Part II   General Business Credit Limitation Based on Amount of Tax

9	Regular tax before credits (see instructions)		**9**	
10a	Credit for child and dependent care expenses (Form 2441, line 9)	**10a**		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	**10b**		
c	Child tax credit (Form 1040, line 43)	**10c**		
d	Education credits (Form 8863, line 18)	**10d**		
e	Mortgage interest credit (Form 8396, line 11)	**10e**		
f	Adoption credit (Form 8839, line 15)	**10f**		
g	District of Columbia first-time homebuyer credit (Form 8859, line 11)	**10g**		
h	Foreign tax credit	**10h**		
i	Possessions tax credit (Form 5735, line 17 or 27)	**10i**		
j	Credit for fuel from a nonconventional source	**10j**		
k	Qualified electric vehicle credit (Form 8834, line 19)	**10k**		
l	Add lines 10a through 10k		**10l**	
11	Net regular tax. Subtract line 10l from line 9		**11**	
12	Alternative minimum tax (see instructions)		**12**	
13	Net income tax. Add lines 11 and 12		**13**	
14	Tentative minimum tax (see instructions)	**14**		
15	If line 11 is more than $25,000, enter 25% (.25) of the excess (see instructions)	**15**		
16	Enter the greater of line 14 or line 15		**16**	
17a	Subtract line 16 from line 13. If zero or less, enter -0-		**17a**	
17b	Enter the **smaller** of line 8 or line 17a. **Individuals, estates, and trusts:** See instructions if claiming the credit for increasing research activities. **C corporations:** See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 17b instructions if there has been an ownership change, acquisition, or reorganization		**17b**	
17c	Suspended research credit allowed for the current year (see instructions)		**17c**	
18	**General business credit allowed for the current year.** Subtract line 17c from line 17b. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return		**18**	

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

19	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	**19**		
20	Tentative minimum tax (from line 14)	**20**		
21	Multiply line 20 by 25% (.25)	**21**		
22	Enter the amount from line 17a	**22**		
23	Enter the portion of the credit shown on line 8 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	**23**		
24	Subtract line 23 from line 22 (if zero or less, enter -0-)	**24**		
25	Subtract line 24 from line 19 (if zero or less, enter -0-)	**25**		
26	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here .	**26**		
27	Multiply line 26 by 10% (.10)	**27**		
28	Net income tax (from line 13)	**28**		
29	Enter the amount from line 17b	**29**		
30	Subtract line 29 from line 28	**30**		
31	Subtract line 27 from line 30	**31**		
32	Enter the smallest of line 21, line 25, or line 31	**32**		
33	Subtract line 32 from line 20	**33**		
34	Enter the greater of line 15 or line 33	**34**		
35	Subtract line 34 from line 28	**35**		
36	Enter the smaller of line 11 or line 35. Also enter this amount on line 17b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 17b	**36**		
37	If line 35 is greater than line 36, enter the excess here and see the instructions for how to claim the additional credit	**37**		