

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2024
Attachment
Sequence No. **22**

Identifying number

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an “applicable corporation” within the meaning of section 59(k)(1) for the CAMT, and (b) an “applicable taxpayer” within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☐ No

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

| | | | |
|----------|--|----------|--|
| 1 | Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f) | 1 | |
| 2 | Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d) | 2 | |
| 3 | Enter the portion of line 2 allowed for 2024 | 3 | |
| 4 | Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/> | 4 | |
| 5 | Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025 | 5 | |
| 6 | Add lines 1, 3, 4, and 5 | 6 | |

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

| | | | |
|------------|--|------------|--|
| 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 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return. | 7 | |
| 8 | Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. | 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 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 (line 11 for corporations) over \$25,000. See instructions | 13 | |
| 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. | 14 | |
| 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. This is the amount of your credit allowed after the limitation of section 38(c)(1) C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization. | 17 | |

Part II Figuring Credit Allowed After Limitations *(continued)***Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 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 Part III, column (e), with the amount from line 3 of Part IV, column (f) | 22 | |
| 23 | Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) | 23 | |
| 24 | Enter the applicable passive activity credit allowed for 2024. 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 | |

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

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| 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 Part III: combine column (e) with non-passive amounts in column (f). See instructions | 30 | |
| 31 | Reserved | 31 | |
| 32 | Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions | 32 | |
| 33 | Enter the applicable passive activity credits allowed for 2024. See instructions | 33 | |
| 34 | Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/> | 34 | |
| 35 | Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions | 35 | |
| 36 | Add lines 30, 33, 34, and 35 | 36 | |
| 37 | Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits | 37 | |

Section D—Credits Allowed After Limitations

| | | | |
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| 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. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. | 38 | |
|-----------|---|-----------|--|

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

| | | (a) No. of items | (b) Elective payment or transfer registration number | (c) Pass-through or transferor credit entity EIN | (d) Credits subject to the passive activity limit, before application of the limit | (e) Credits not subject to the passive activity limits | (f) Credit transfer election amount (enter amounts transferred out as a negative amount) | (g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit | (h) Gross elective payment election (EPE) amount | (i) Amount of column (g) applied against tax in Part II | (j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i) |
|-----------|---------------------|---------------------------|---|--|---|---|---|---|---|---|---|
| 1a | Form 3468, Part II | | | | | | | | | | |
| b | Form 7207 | | | | | | | | | | |
| c | Form 6765 | | | | | | | | | | |
| d | Form 3468, Part III | | | | | | | | | | |
| e | Form 8826 | | | | | | | | | | |
| f | Form 8835, Part II | | | | | | | | | | |
| g | Form 7210 | | | | | | | | | | |
| h | Form 8820 | | | | | | | | | | |
| i | Form 8874 | | | | | | | | | | |
| j | Form 8881, Part I | | | | | | | | | | |
| k | Form 8882 | | | | | | | | | | |
| l | Form 8864 (diesel) | | | | | | | | | | |
| m | Form 8896 | | | | | | | | | | |
| n | Form 8906 | | | | | | | | | | |
| o | Form 3468, Part IV | | | | | | | | | | |
| p | Form 8908 | | | | | | | | | | |
| q | Form 7218, Part II | | | | | | | | | | |
| r | Reserved | | | | | | | | | | |
| s | Form 8911, Part I | | | | | | | | | | |
| t | Form 8830 | | | | | | | | | | |
| u | Form 7213, Part II | | | | | | | | | | |
| v | Form 3468, Part V | | | | | | | | | | |
| w | Form 8932 | | | | | | | | | | |
| x | Form 8933 | | | | | | | | | | |
| y | Form 8936, Part II | | | | | | | | | | |
| z | Reserved | | | | | | | | | | |
| aa | Form 8936, Part V | | | | | | | | | | |
| bb | Form 8904 | | | | | | | | | | |
| cc | Form 7213, Part I | | | | | | | | | | |
| dd | Form 8881, Part II | | | | | | | | | | |
| ee | Form 8881, Part III | | | | | | | | | | |
| ff | Form 8864, line 8 | | | | | | | | | | |
| gg | Form 7211, Part II | | | | | | | | | | |
| hh | Reserved | | | | | | | | | | |
| ii | Reserved | | | | | | | | | | |
| zz | Other credits | | | | | | | | | | |
| 2 | Add lines 1a–1zz | | | | | | | | | | |

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

| | (a) No. of items | (b) Elective payment or transfer registration number | (c) Pass-through or transferor credit entity EIN | (d) Credits subject to the passive activity limit, before application of the limit | (e) Credits not subject to the passive activity limits | (f) Credit transfer election amount (enter amounts transferred out as a negative amount) | (g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit | (h) Gross elective payment election (EPE) amount | (i) Amount of column (g) applied against tax in Part II | (j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i) |
|-------------------------------------|---------------------------|---|--|---|---|---|---|---|---|--|
| 3 Form 8844 | | | | | | | | | | |
| 4 Specified credits: | | | | | | | | | | |
| a Form 3468, Part VI | | | | | | | | | | |
| b Form 5884 | | | | | | | | | | |
| c Form 6478 | | | | | | | | | | |
| d Form 8586 | | | | | | | | | | |
| e Form 8835, Part II | | | | | | | | | | |
| f Form 8846 | | | | | | | | | | |
| g Form 8900 | | | | | | | | | | |
| h Form 8941 | | | | | | | | | | |
| i Form 6765 (ESB) | | | | | | | | | | |
| j Form 8994 | | | | | | | | | | |
| k Form 3468, Part VII | | | | | | | | | | |
| l Reserved | | | | | | | | | | |
| m Reserved | | | | | | | | | | |
| z Other specified credits | | | | | | | | | | |
| 5 Add lines 4a–4z | | | | | | | | | | |
| 6 Add lines 2, 3, and 5 | | | | | | | | | | |

Part IV

Carryovers of General Business Credits (GBCs) (see instructions)

| Credits carried over to tax year 2024 | Carryover | | | | | | | | |
|--|---------------------------|--------------------------------|-----------------------------------|---|---|--|---|---|--|
| | (a) No. of items | (b) Originating tax year | (c) Pass-through entity EIN | Subject to the passive activity limits | | (f) Not subject to passive activity limits | (g) Amount of columns (e) and (f) applied against tax in Part II | (h) Amount of columns (e) and (f) recaptured or otherwise adjusted | (i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f) |
| | | | | (d) Before the passive activity limitations | (e) After the passive activity limitations | | | | |
| 1a Form 3468, Part II | | | | | | | | | |
| b Form 7207 | | | | | | | | | |
| c Form 6765 | | | | | | | | | |
| d Form 3468, Part III | | | | | | | | | |
| e Form 8826 | | | | | | | | | |
| f Form 8835, Part II | | | | | | | | | |
| g Form 7210 | | | | | | | | | |
| h Form 8820 | | | | | | | | | |
| i Form 8874 | | | | | | | | | |
| j Form 8881, Part I | | | | | | | | | |
| k Form 8882 | | | | | | | | | |
| l Form 8864 | | | | | | | | | |
| m Form 8896 | | | | | | | | | |
| n Form 8906 | | | | | | | | | |
| o Form 3468, Part IV | | | | | | | | | |
| p Form 8908 | | | | | | | | | |
| q Reserved | | | | | | | | | |
| r Reserved | | | | | | | | | |
| s Form 8911 | | | | | | | | | |
| t Form 8830 | | | | | | | | | |
| u Form 7213, Part II | | | | | | | | | |
| v Form 3468, Part V | | | | | | | | | |
| w Form 8932 | | | | | | | | | |
| x Form 8933 | | | | | | | | | |
| y Form 8936, Part II | | | | | | | | | |
| z Reserved | | | | | | | | | |
| aa Form 8936, Part V | | | | | | | | | |
| bb Form 8904 | | | | | | | | | |
| cc Form 7213, Part I | | | | | | | | | |
| dd Form 8881, Part II | | | | | | | | | |
| ee Form 8881, Part III | | | | | | | | | |
| ff Form 8864 | | | | | | | | | |
| gg Reserved | | | | | | | | | |
| hh Reserved | | | | | | | | | |
| ii Reserved | | | | | | | | | |
| jj Reserved | | | | | | | | | |
| zz Other | | | | | | | | | |

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

| | Credits carried over to tax year 2024 Note: Credits on lines 2a through 2x are expired. Only carryforwards are allowed. | Carryover | | | | | | | | |
|-----------|---|---------------------------|--------------------------------|-----------------------------------|---|---|--|---|---|--|
| | | (a) No. of items | (b) Originating tax year | (c) Pass-through entity EIN | Subject to the passive activity limits | | (f) Not subject to passive activity limits | (g) Amount of columns (e) and (f) applied against tax in Part II | (h) Amount of columns (e) and (f) recaptured or otherwise adjusted | (i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f) |
| | | | | | (d) Before the passive activity limitations | (e) After the passive activity limitations | | | | |
| 2a | Form 5884-A | | | | | | | | | |
| b | Form 8586 (pre-2008) | | | | | | | | | |
| c | Form 8845 | | | | | | | | | |
| d | Form 8907 | | | | | | | | | |
| e | Form 8909 | | | | | | | | | |
| f | Form 8923 | | | | | | | | | |
| g | Form 8834 | | | | | | | | | |
| h | Form 8931 | | | | | | | | | |
| i | Form 1065-B | | | | | | | | | |
| j | Form 5884 (pre-2007) | | | | | | | | | |
| k | Form 6478 (pre-2005) | | | | | | | | | |
| l | Form 8846 (pre-2007) | | | | | | | | | |
| m | Form 8900 (pre-2008) | | | | | | | | | |
| n | Trans-Alaska pipeline liability | | | | | | | | | |
| o | Form 5884-A, Section A | | | | | | | | | |
| p | Form 5884-A, Section B | | | | | | | | | |
| q | Form 5884-A, Section A | | | | | | | | | |
| r | Form 5884-A, Section B | | | | | | | | | |
| s | Form 5884-B | | | | | | | | | |
| t | Form 8847 | | | | | | | | | |
| u | Form 8861 | | | | | | | | | |
| v | Form 8884 | | | | | | | | | |
| w | Form 8942 | | | | | | | | | |
| x | Form 8910 | | | | | | | | | |
| y | Reserved | | | | | | | | | |
| z | Reserved | | | | | | | | | |
| zz | Other credits (see inst.) | | | | | | | | | |
| 3 | Form 8844 | | | | | | | | | |

Part IV

Carryovers of General Business Credits (GBCs) (see instructions) (continued)

| Credits carried over to tax year 2024 | Carryover | | | | | | | | |
|--|---------------------------|--------------------------------|-----------------------------------|---|---|--|---|---|--|
| | (a) No. of items | (b) Originating tax year | (c) Pass-through entity EIN | Subject to the passive activity limits | | (f) Not subject to passive activity limits | (g) Amount of columns (e) and (f) applied against tax in Part II | (h) Amount of columns (e) and (f) recaptured or otherwise adjusted | (i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f) |
| | | | | (d) Before the passive activity limitations | (e) After the passive activity limitations | | | | |
| 4 Specified credits: | | | | | | | | | |
| a Form 3468, Part VI | | | | | | | | | |
| b Form 5884 | | | | | | | | | |
| c Form 6478 | | | | | | | | | |
| d Form 8586 (post-2007) | | | | | | | | | |
| e Form 8835 | | | | | | | | | |
| f Form 8846 | | | | | | | | | |
| g Form 8900 | | | | | | | | | |
| h Form 8941 | | | | | | | | | |
| i Form 6765 ESB credit | | | | | | | | | |
| j Form 8994 | | | | | | | | | |
| k Form 3468, Part VII (post-2007) | | | | | | | | | |
| l Reserved | | | | | | | | | |
| m Reserved | | | | | | | | | |
| y ESBC (see inst.) | | | | | | | | | |
| z Other specified credits | | | | | | | | | |
| 5 Add lines 4a–4z | | | | | | | | | |
| 6 Add lines 1a through 2zz | | | | | | | | | |
| 7 Add lines 3, 5, and 6 | | | | | | | | | |

Part V

Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

| | | | | Credits subject to the passive activity limit | | | | Not subject to the limit | |
|-----------------------------|---|--|--|---|--|---|---|--|--|
| (a) Part III line number | (b) Elective payment or transfer registration number | EIN | | Before applying the limit | | | (d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit | (e) Credits other than transfer election credits | (f)(1) Transfer election credits sold |
| | | (c)(1) Pass-through entity EIN | (c)(2) Transferor entity EIN | (d)(1) Credits other than credit transfer election credits | (d)(2) Credit transfer election credits sold | (d)(3) Credit transfer election credits purchased | | | |
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| 13 | | | | | () | | | | () |
| 14 | | | | | () | | | | () |
| 15 | | | | | () | | | | () |
| | (f)(2) Purchased transfer election credits not subject to passive activity limit | (g) Combine columns (d)(4), (e), (f)(1), and (f)(2) | (h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election | (h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE) | (i)(1) Amount of column (h)(2) applied against tax in Part II | (i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II | (j) Net EPE amount. Subtract column (i)(2) from column (h)(1) | (k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2) | |
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Part VI

Breakdown of Aggregate Amounts in Part IV (see instructions)

| | (a) Line number from Part IV | (b) Originating tax year | (c) Pass-through entity EIN | Subject to the passive activity limits | | (f) Not subject to passive activity limits | (g) Amount of columns (e) and (f) applied against tax in Part II | (h) Amount of columns (e) and (f) recaptured or otherwise adjusted | (i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f) |
|----|--|--------------------------------|-----------------------------------|---|---|--|---|---|--|
| | | | | (d) Before the passive activity limitations | (e) After the passive activity limitations | | | | |
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