

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.

2025Attachment
Sequence No. **22**

Name(s) shown on return

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
- B (i)** Did you make an entry in Part III, column (f)? Yes No
- (ii)** If "Yes," enter the number of transfer election statements attached to your return

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 in line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2025	3	
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025 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, line 6, column (f), that is from carrybacks from 2026	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:		7
	• 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, 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.		
8	Alternative minimum tax:		8
	• 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.		
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:		14
	• 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.		
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)		17
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Part II Figuring Credit Allowed After Limitations (continued)**Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community 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 Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	22
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d)	23
24	Enter the applicable passive activity credit allowed for 2025. 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)

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). Also include passive specified credit carryovers from Part IV, line 5, column (d). See instructions	32
33	Enter the applicable passive activity credits allowed for 2025. See instructions	33
34	Carryforward of business credit to 2025. 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 2026. 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

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

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.

Current year credits from:	(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 (SAF)										
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)*

Current year credits from:	(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 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover			(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 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				Subject to the passive activity limits		(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits	
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 Form 7218, Part II									
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 Form 7211, Part II									
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 2025 Note: Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				Subject to the passive activity limits		(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits	
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 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				Subject to the passive activity limits		(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits	
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.

(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit			Not subject to the limit	
		(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	(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
1					()			()
2					()			()
3					()			()
4					()			()
5					()			()
6					()			()
7					()			()
8					()			()
9					()			()
10					()			()
11					()			()
12					()			()
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 2026. 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	Carryover			(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
			Subject to the passive activity limits		(f) Not subject to passive activity limits		
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