



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **3800**

General Business Credit

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2026
Attachment
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	A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
B (i) Did you make an entry in Part III, column (f)?	B(i)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(ii) If "Yes," enter the number of transfer election statements attached to your return	B(ii)		

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 2026	3	
4 Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2026 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 2027	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: <ul style="list-style-type: none"> 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. 	7
8 Alternative minimum tax: <ul style="list-style-type: none"> 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
10b Certain allowable credits (see instructions)	10b
10c 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: <ul style="list-style-type: none"> 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

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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 2026. 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 for future use	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 2026. See instructions	33	
34	Carryforward of business credit to 2026. If completing Part IV and carrying forward a business credit(s), see instructions	34	
	Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>		
35	Carryback of business credit from 2027. 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	<p>Credit allowed for the current year. Add lines 28 and 37.</p> <p>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.</p> <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	
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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									
1b	Form 7207									
1c	Form 6765									
1d	Form 3468, Part III									
1e	Form 8826									
1f	Form 8835, Part II									
1g	Form 7210									
1h	Form 8820									
1i	Form 8874									
1j	Form 8881, Part I									
1k	Form 8882									
1l	Form 8864 (diesel)									
1m	Form 8896									
1n	Form 8906									
1o	Form 3468, Part IV									
1p	Form 8908									
1q	Form 7218, Part II									
1r	Reserved									
1s	Form 8911, Part I									
1t	Form 8830									
1u	Form 7213, Part II									
1v	Form 3468, Part V									
1w	Form 8932									
1x	Form 8933									

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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)
1y Form 8936, Part II										
1z Reserved										
1aa Form 8936, Part V										
1bb Form 8904										
1cc Form 7213, Part I										
1dd Form 8881, Part II										
1ee Form 8881, Part III										
1ff Reserved										
1gg Form 7211, Part II										
1hh Reserved										
1ii Reserved										
1zz Other credits										
2 Add lines 1a-1zz										
3 Form 8844										
4 Specified credits:										
4a Form 3468, Part VI										
4b Form 5884										
4c Reserved										
4d Form 8586										
4e Form 8835, Part II										
4f Form 8846										
4g Form 8900										
4h Form 8941										
4i Form 6765 (ESB)										

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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)
4j Form 8994										
4k Form 3468, Part VII										
4l Reserved										
4m Reserved										
4z Other specified credits										
5 Add lines 4a-4z										
6 Add lines 2, 3, and 5										

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

Credits carried over to tax year 2026	(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 2027. 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		
				(d) Before the passive activity limitations	(e) After the passive activity limitations			
1a Form 3468, Part II								
1b Form 7207								
1c Form 6765								
1d Form 3468, Part III								
1e Form 8826								
1f Form 8835, Part II								
1g Form 7210								
1h Form 8820								
1i Form 8874								
1j Form 8881, Part I								
1k Form 8882								
1l Form 8864								
1m Form 8896								
1n Form 8906								
1o Form 3468, Part IV								
1p Form 8908								
1q Form 7218, Part II								
1r Reserved								
1s Form 8911								
1t Form 8830								
1u Form 7213, Part II								
1v Form 3468, Part V								
1w Form 8932								
1x Form 8933								

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

Credits carried over to tax year 2026 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 2027. 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			(g) Amount of columns (e) and (f) applied against tax in Part II
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
1y Form 8936, Part II									
1z Reserved									
1aa Form 8936, Part V									
1bb Form 8904									
1cc Form 7213, Part I									
1dd Form 8881, Part II									
1ee Form 8881, Part III									
1ff Form 8864 (SAF)									
1gg Form 7211, Part II									
1hh Reserved									
1ii Reserved									
1jj Reserved									
1zz Other									
2a Form 5884-A									
2b Form 8586 (pre-2008)									
2c Form 8845									
2d Form 8907									
2e Form 8909									
2f Form 8923									
2g Form 8834									
2h Form 8931									
2i Form 1065-B									
2j Form 5884 (pre-2007)									
2k Reserved									

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

Credits carried over to tax year 2026	(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 2027. 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		
				(d) Before the passive activity limitations	(e) After the passive activity limitations			
2l Form 8846 (pre-2007)								
2m Form 8900 (pre-2008)								
2n Reserved								
2o Form 5884-A, Section A								
2p Form 5884-A, Section B								
2q Form 5884-A, Section A								
2r Form 5884-A, Section B								
2s Form 5884-B								
2t Form 8847								
2u Form 8861								
2v Reserved								
2w Form 8942								
2x Form 8910								
2y Reserved								
2z Reserved								
2zz Other credits (see inst.)								
3 Form 8844								
4 Specified credits:								
4a Form 3468, Part VI								
4b Form 5884								
4c Form 6478								
4d Form 8586 (post-2007)								
4e Form 8835								
4f Form 8846								

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

Credits carried over to tax year 2026	(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 2027. 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		
				(d) Before the passive activity limitations	(e) After the passive activity limitations			
4g Form 8900								
4h Form 8941								
4i Form 6765 ESB credit								
4j Form 8994								
4k Form 3468, Part VII (post-2007)								
4l Reserved								
4m Reserved								
4y ESBC (see inst.)								
4z Other specified credits								
5 Add lines 4a-4z								
6 Add lines 1a through 2zz								
7 Add lines 3, 5, and 6								

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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	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
					(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1						()			()	
2						()			()	
3						()			()	
4						()			()	
5						()			()	
6						()			()	
7						()			()	
8						()			()	
9						()			()	
10						()			()	
	(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 2027. Subtract column (i)(1) from column (h)(2)		
1										
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4										
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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 2027. 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			(g) Amount of columns (e) and (f) applied against tax in Part II
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
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