

Department of the Treasury  
Internal Revenue Service

© Attach to your tax return.  
© See separate instructions.

Attachment  
Sequence No. **22**

Name(s) as shown on return

Identifying number

**Part I** Tentative Credit

1a	Current year investment credit (Form 3468, Part I) . . . . .	1a		
		1b		
c		1c		
d		1d		
e		1e		
f	Current year enhanced oil recovery credit (Form 8830, Part I) . . . . .	1f		
g		1g		
h		1h		
2		2		
6				

**Part II**

8a  
b  
  
9  
a



**Schedule A Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990) D 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 12, 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 lesser 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	