

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		

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping**17 hr., 28 min.
- Learning about the law or the form** 1 hr., 29 min.
- Preparing and sending the form to the IRS** 1 hr., 50 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

