



**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**

20	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) . . . . .	20		
21	Tentative minimum tax (from line 14) . . . . .	21		
22	Multiply line 21 by 25% (.25) . . . . .	22		
23	Enter the amount from line 18a . . . . .	23		
24	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) . . . . .	24		
25	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	25		
26	Subtract line 25 from line 20. If zero or less, enter -0- . . . . .	26		
27	For purposes of this line only, refigure the amount on Form 4626, line 11, by using zero on Form 4626, line 6, and enter the result here . . . . .	27		
28	Multiply line 27 by 10% (.10) . . . . .	28		
29	Net income tax (from line 13) . . . . .	29		
30	Enter the amount from line 18b . . . . .	30		
31	Subtract line 30 from line 29 . . . . .	31		
32	Subtract line 28 from line 31 . . . . .	32		
33	Enter the smallest of line 22, line 26, or line 32 . . . . .	33		
34	Subtract line 33 from line 21 . . . . .	34		
35	Enter the greater of line 16 or line 34 . . . . .	35		
36	Subtract line 35 from line 29. Also enter this amount on line 18b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 18b . . . . .	36		

**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., 42 min.  
 Learning about the law or the form . . . . . 1 hr., 0 min.  
 Preparing and sending the form to the IRS . . . . . 1 hr., 19 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.

