



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

SCHEDULE A (Form 3800)

(December 2025) Department of the Treasury Internal Revenue Service

Transfer Election Statement

Attach to your tax return.

Go to www.irs.gov/Form3800 for instructions and the latest information.

OMB No. 1545-XXXX

Attachment Sequence No. 380

Name of transferor taxpayer Transferor's TIN

Transferor's address

Name of transferee taxpayer Transferee's TIN

Transferee's address

- 1 Check one box for the general business credit form... 2 Enter the IRS-issued registration number... 3 Enter the total amount of the credit... 4 Enter the amount(s) and date(s) of payment(s)...

Table with 2 columns: (i) Date (MM/DD/YYYY) and (ii) Amount. Rows a through i.

- 5 Enter the total amount of the credit earned... 6 Enter the tax year ending date of the transferor...

Table with 3 columns: Question number, Yes, No. Rows 7 through 12.

File Schedule A (Form 3800) electronically except for lines 13a and 13b. Print Schedule A (Form 3800) and complete the signature area by hand.

13a Transferor—Under penalty of perjury, I attest that the information provided in this Transfer Election Statement is true, complete, and accurate to the best of my knowledge...

Signature Name and title Date

b Transferee—Under penalty of perjury, I attest that the information provided in this Transfer Election Statement is true, complete, and accurate to the best of my knowledge...

Signature Name and title Date

DRAFT — DO NOT FILE

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