

**General Business Credit**

▶ **Attach to your tax return.**  
 ▶ **See separate instructions.**

Name(s) as shown on return

Identifying number

**Part I Tentative Credit**

<b>1</b>	Current year investment credit (Form 3468, Part I) . . . . .	<b>1</b>		
<b>2</b>	Current year jobs credit (Form 5884, Part I) . . . . .	<b>2</b>		
<b>3</b>	Current year credit for alcohol used as fuel (Form 6478) . . . . .	<b>3</b>		
<b>4</b>	Current year credit for increasing research activities (Form 6765, Part III) . . . . .	<b>4</b>		
<b>5</b>	Current year low-income housing credit (Form 8586, Part I) . . . . .	<b>5</b>		
<b>6</b>	Current year disabled access credit (Form 8826, Part I) . . . . .	<b>6</b>		
<b>7</b>	<b>Current year general business credit</b> —Add lines 1 through 6 . . . . .	<b>7</b>		
<b>8</b>	Passive activity credits included on lines 1 through 6 (see Instructions) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 7 . . . . .	<b>9</b>		
<b>10</b>	Passive activity credits allowed in 1990 (see Instructions) . . . . .	<b>10</b>		
<b>11</b>	Carryforward of general business credit, WIN credit or ESOP credit to 1990 (see Instructions) . . . . .	<b>11</b>		
<b>12</b>	Carryback of general business credit to 1990 . . . . .	<b>12</b>		
<b>13</b>	<b>Tentative general business credit</b> —Add lines 9 through 12 . . . . .	<b>13</b>		

**Part II General Business Credit Limitation Based on Amount of Tax**

[This section contains a large area of horizontal lines, likely representing a table or form for calculating the credit limitation based on the amount of tax. The content is mostly obscured by heavy scanning artifacts.]

**Schedule A Additional General Business Credit Allowed By Section 38(c)(2)—Only Applicable to C Corporations**

<b>1</b>	Enter the portion of the credit shown on line 13, page 1, that is attributable to the regular investment credit under section 46 . . . . .	<b>1</b>	
<b>2</b>	Tentative minimum tax (from line 17, page 1) . . . . .	<b>2</b>	
<b>3</b>	Multiply line 2 by 25% (.25) . . . . .	<b>3</b>	
<b>4</b>	Enter the amount from line 20, page 1. . . . .	<b>4</b>	
<b>5</b>	Enter the portion of the credit shown on line 13, page 1, that is NOT attributable to the regular investment credit under section 46 . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 (if less than zero, enter zero) . . . . .	<b>6</b>	
<b>7</b>	Subtract line 6 from line 1 (if less than zero, enter zero) . . . . .	<b>7</b>	
<b>8</b>	For purposes of this line only, recompute the amount on line 11, Form 4626, by using zero on line 7, Form 4626, and enter the result here . . . . .	<b>8</b>	
<b>9</b>	Multiply line 8 by 10% (.10) . . . . .	<b>9</b>	
<b>10</b>	Net income tax (from line 18, page 1) . . . . .	<b>10</b>	
<b>11</b>	General business credit (from line 21, page 1) . . . . .	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10. . . . .	<b>12</b>	
<b>13</b>	Subtract line 9 from line 12 . . . . .	<b>13</b>	
<b>14</b>	Enter the smallest of line 3, line 7, or line 13. . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 2 . . . . .	<b>15</b>	
<b>16</b>	Enter the greater of line 15, above, or line 19, page 1 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 10. DO NOT enter more than the amount on line 13, page 1. . . . .	<b>17</b>	
<b>18</b>	Enter the lesser of line 17, above, or line 16, page 1. Enter this amount also on line 21, 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 21, page 1 . . . . .	<b>18</b>	
<b>19</b>	If line 17 is greater than line 18, enter the excess here (see instructions) . . . . .	<b>19</b>	