

Department of the Treasury
Internal Revenue Service

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

2000
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	1a		
b	Current year work opportunity credit (Form 5884, Part I)	1b		
c	Current year welfare-to-work credit (Form 8861, Part I)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765, Part I)	1e		
f	Current year low-income housing credit (Form 8586, Part I)	1f		
g	Current year enhanced oil recovery credit (Form 8830, Part I)	1g		
h	Current year disabled access credit (Form 8826, Part I)	1h		
i	Current year renewable electricity production credit (Form 8835, Part I)	1i		
j	Current year Indian employment credit (Form 8845, Part I)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	1k		
l	Current year orphan drug credit (Form 8820, Part I)	1l		
m	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1m		
n	Current year trans-Alaska pipeline liability fund credit (see instructions)	1n		
o	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1o		
2	Current year general business credit. Add lines 1a through 1o	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2000 (see instructions)	5		
6	Carryforward of general business or ESOP credit to 2000 (see instructions for the schedule to attach)	6		
7	Carryback of general business credit from 2001 (see instructions)	7		
8	Tentative general business credit. Add lines 4 through 7	8		

Part II General Business Credit Limitation Based on Amount of Tax

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Child tax credit (Form 1040, line 47)	12e		
f	Mortgage interest credit (Form 8396, line 11)	12f		
g	Adoption credit (Form 8839, line 14)	12g		
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12h		
i	Possessions tax credit (Form 5735, line 17 or 27)	12i		
j	Credit for fuel from a nonconventional source	12j		
k	Qualified electric vehicle credit (Form 8834, line 19)	12k		
l	Add lines 12a through 12k	12l		
13	Net income tax. Subtract line 12l from line 11	13		
14	Tentative minimum tax (see instructions)	14		
15	Net regular tax. Subtract line 12l from line 9. If zero or less, enter -0-	15		
16	Enter 25% (.25) of the excess, if any, of line 15 over \$25,000 (see instructions)	16		
17	Enter the greater of line 14 or line 16	17		
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a		
18b	Enter the smaller of line 8 or line 18a. Individuals, estates, and trusts: See instructions if claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 18b instructions if there has been an ownership change, acquisition, or reorganization	18b		
18c	Suspended research credit allowed for the current year (see instructions)	18c		
19	General business credit allowed for the current year. Subtract line 18c from line 18b. Enter here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	19		

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:

Recordkeeping17 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.

