

Name	Employer identification number		
<b>1</b> Alternative minimum tax for 1993. Enter the amount from line 16 of the 1993 Form 4626 . . . . .	<b>1</b>		
<b>2</b> Minimum tax credit carryforward from 1993. Enter the amount from line 9 of the 1993 Form 8827 . . . . .	<b>2</b>		
<b>3</b> Enter any 1993 unallowed credit for fuel produced from a nonconventional source and any 1993 unallowed orphan drug credit. See instructions . . . . .	<b>3</b>		
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>		
<b>5</b> Enter the corporation's 1994 regular income tax liability minus allowable tax credits. See instructions . . . . .	<b>5</b>		
<b>6</b> Enter the tentative minimum tax from line 13 of the 1994 Form 4626 . . . . .	<b>6</b>		
<b>7</b> Subtract line 6 from line 5. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b> <b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 4 or line 7. Also enter this amount on the appropriate line of the corporation's income tax return (e.g., Form 1120, Schedule J, line 4f). If the corporation had a post-1986 ownership change or has preacquisition excess credits, see instructions . . . . .	<b>8</b>		
<b>9</b> <b>Minimum tax credit carryforward to 1995.</b> Subtract line 8 from line 4. See instructions . . . . .	<b>9</b>		

**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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 1 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Form 8827 is used by corporations to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years that began after 1986 and to figure any minimum tax credit carryforward.

**Who Should File**

Form 8827 should be filed by corporations that had:

- An AMT liability in 1993;
- A minimum tax credit carryforward from 1993 to 1994; **or**
- A nonconventional source fuel credit or an orphan drug credit not allowed for 1993 (see **Line 3** below).

**Specific Instructions**

**Line 3**

Enter the sum of the orphan drug credit and the nonconventional source fuel credit not allowed for 1993 solely because of the limitations under section 28(d)(2)(B) and 29(b)(6)(B).

**Line 5**

Enter the corporation's 1994 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (e.g., if you are filing Form 1120, subtract any credits on Schedule J, lines 4a through 4e, from the amount on Schedule J, line 3).

**Line 8**

If the corporation had a post-1986 ownership change (as defined in section

382(g)), the amount of pre-change minimum tax credits that can be applied against the corporation's tax for any tax year ending after the ownership change may be limited. See section 383 and the related regulations. To figure the amount of the pre-change credit, the corporation must allocate the credit for the change year between the pre-change period and the post-change period. The corporation must use the same method of allocation (ratable allocation or closing-of-the-books) for purposes of sections 382 and 383. See Regulations section 1.382-6 for details. Also, preacquisition excess credits of one corporation generally cannot be used to offset the tax attributable to recognized built-in gains of another corporation. See section 384 for details.

If either limit applies, attach a computation of the minimum tax credit allowed. Enter that amount on line 8. Write "Sec. 383" or "Sec. 384" on the dotted line to the left of the line 8 entry space.

**Line 9**

Keep a record of this amount because it can be carried forward and used in future years.