

Instructions for Worksheet 5

Complete Worksheet 5 if you have an amount on Form 8582-CR, line 1c and you have credits from more than one activity. For credits to be reported on Form 3800, enter “Form 3800, line” followed by the appropriate line number (3, 24, or 33).

Column (a). Enter the credits from Worksheet 1, column (c), in column (a) of this worksheet.

Column (b). Divide each of the credits shown in column (a) by the total of the credits in column (a) and enter the ratio for each of the activities in column (b). The total of all the ratios must equal 1.00.

Column (c). Multiply Form 8582-CR, line 16 by the ratios in column (b) and enter the result in column (c). If the total of this column is the same as the total of column (a), all credits for the activities in column (a) of this worksheet are allowed. Report them on the forms normally used, and complete Worksheet 6 if you have credits shown in Worksheet 2. Also complete Worksheet 7 or 8 if you have credits shown in Worksheet 3 or 4. If the total of column (a) is more than the total of column (c), complete column (d).

Column (d). Subtract column (c) from column (a) and enter the result in this column. Also enter the name of each activity and the form the credit is reported on in Worksheet 8 and enter the amount from column (d) of this worksheet in column (a) of Worksheet 8. Also complete Worksheet 6 or 7 if you have credits on Form 8582-CR, line 2c or 3c.

Worksheet 5 for Credits on Line 1a or 1b (keep for your records)

Name of Activity	Form To Be Reported on	(a) Credits	(b) Ratios	(c) Special Allowance	(d) Subtract column (c) from column (a)
Totals	►		1.00		

Instructions for Worksheet 6

Complete Worksheet 6 if you have an amount on Form 8582-CR, line 2c and you have credits from more than one activity. For credits to be reported on Form 3800, enter “Form 3800, line” followed by the appropriate line number (3, 24, or 33).

Column (a). Enter the credits from Worksheet 2, column (c), in column (a) of this worksheet.

Column (b). Divide each of the credits shown in column (a) by the total of the credits in column (a) and enter the ratio for each of the activities in column (b). The total of all the ratios must equal 1.00.

Column (c). Multiply Form 8582-CR, line 30 by the ratios in column (b) and enter the result in column (c). If the total of this column is the same as the total of column (a), all credits for the activities in column (a) of this worksheet are allowed. Report them on the forms normally used, and complete Worksheet 7 or 8 if you have credits shown in Worksheet 3 or 4 or amounts in column (d) of Worksheet 5. If the total of column (a) is more than the total of column (c), complete column (d).

Column (d). Subtract column (c) from column (a) and enter the result in this column. Also enter the name of each activity and the form the credit is reported on in Worksheet 8 and enter the amount from column (d) of this worksheet in column (a) of Worksheet 8.

Worksheet 6 for Credits on Line 2a or 2b (keep for your records)

Name of Activity	Form To Be Reported on	(a) Credits	(b) Ratios	(c) Special Allowance	(d) Subtract column (c) from column (a)
Totals	►		1.00		