

**Instructions for Worksheet 7**

Complete Worksheet 7 if you have credits on Form 8582-CR, line 3c and you have credits from more than one activity.

- Column (a).** Enter the credits from Worksheet 3, 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 36 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 8 if you have credits shown in Worksheet 4 or amounts in column (d) of Worksheet 5 or 6. 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 7 for Credits on Line 3a or 3b** (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)
<b>Totals</b> . . . . . ▶			<b>1.00</b>		

**Instructions for Worksheet 8**

Complete Worksheet 8 if you have credits on Form 8582-CR, line 4c from more than one activity or reported on different forms or you have amounts in column (d) of Worksheets 5, 6, or 7. 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 amounts, if any, from column (c) of Worksheet 4 and column (d) of Worksheets 5, 6, and 7.
- Column (b).** Divide each of the credits in column (a) by the total of all 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).** Complete the following computation:

- A. Enter Form 8582-CR, line 5 . . . . . \_\_\_\_\_
- B. Enter Form 8582-CR, line 37 . . . . . \_\_\_\_\_
- C. Subtract line B from line A . . . . . \_\_\_\_\_

Multiply line C by the ratios in column (b) and enter the results in column (c). Complete Worksheet 9 to determine the credits allowed for the current year.

**Worksheet 8—Allocation of Unallowed Credits** (keep for your records)

Name of Activity	Form To Be Reported on	(a) Credits	(b) Ratios	(c) Unallowed Credits
<b>Totals</b> . . . . . ▶			<b>1.00</b>	

**Instructions for Worksheet 9**

- Column (a).** Enter all the activities shown in Worksheet 8. The credits entered in column (a) of this worksheet are the credits shown in column (c) of Worksheets 1, 2, 3, and 4 for the activities listed in Worksheet 8. For credits to be reported on Form 3800, enter "Form 3800, line" followed by the appropriate line number (3, 24, or 33).
- Column (b).** Enter the amounts from column (c) of Worksheet 8 in this column. These are your unallowed credits for the current year.
- Column (c).** Subtract column (b) from column (a). These are the allowed credits for the current year. Report the amounts in this column on the forms normally used. See *Reporting Allowed Credits on Your Tax Return*, in the instructions.

**Worksheet 9—Allowed Credits** (keep for your records)

Name of Activity	Form To Be Reported on	(a) Credits	(b) Unallowed Credits	(c) Allowed Credits
<b>Totals</b> . . . . . ▶				