

Name(s) shown on return

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

(See instructions and complete Part(s) III before Parts I and II.)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . . <b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2020. See instructions . . . . .	<b>3</b>
<b>4</b>	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . . <b>4</b>	
	Check this box if the carryforward was changed or revised from the original reported amount . . . . . ► <input type="checkbox"/>	
<b>5</b>	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits:	
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 . . . . .	
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .	<b>7</b>
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .	
<b>8</b>	Alternative minimum tax:	
	• Individuals. Enter the amount from Form 6251, line 11 . . . . .	
	• Corporations. Enter -0- . . . . .	<b>8</b>
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>
<b>10a</b>	Foreign tax credit . . . . . <b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . . <b>10b</b>	
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16. . . . .	<b>11</b>
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . . <b>12</b>	
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . . <b>13</b>	
<b>14</b>	Tentative minimum tax:	
	• Individuals. Enter the amount from Form 6251, line 9 . . . . .	
	• Corporations. Enter -0- . . . . .	<b>14</b>
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 . . . . .	
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>17</b>	
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	

For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2020)