

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

► **Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.**
► **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

2016

Attachment
Sequence No. **22**

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)

1	General business credit from line 2 of all Parts III with box A checked	1
2	Passive activity credits from line 2 of all Parts III with box B checked 2	
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)	3
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4
5	Carryback of general business credit from 2017. Enter the amount from line 2 of Part III with box D checked (see instructions)	5
6	Add lines 1, 3, 4, and 5	6

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • 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 	7
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8
9	Add lines 7 and 8	9
10a	Foreign tax credit 10a	
b	Certain allowable credits (see instructions) 10b	
c	Add lines 10a and 10b	10c
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) 13	
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14
15	Enter the greater of line 13 or line 14	15
16	Subtract line 15 from line 11. If zero or less, enter -0-	16
17	Enter the smaller of line 6 or line 16	17

C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

For Paperwork Reduction Act Notice, see separate instructions.