

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

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2018

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 2018. See instructions | 3 |
| 4 | Carryforward of general business credit to 2018. 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 2019. 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, line 11a, and Schedule 2 (Form 1040), line 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 11 } Corporations. Enter -0- ▶ 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% (0.25) 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 9 } Corporations. Enter -0- } 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.