

▶ Attach to your tax return.

▶ See separate instructions.

1997

Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	1a	
b	Current year work opportunity credit (Form 5884, Part I)	1b	
c	Current year welfare-to-work credit (Form 8861, Part I)	1c	
d	Current year credit for alcohol used as fuel (Form 6478)	1d	
e	Current year credit for increasing research activities (Form 6765, Part I)	1e	
f	Current year low-income housing credit (Form 8586, Part I)	1f	
g	Current year enhanced oil recovery credit (Form 8830, Part I)	1g	
h	Current year disabled access credit (Form 8826, Part I)	1h	
i	Current year renewable electricity production credit (Form 8835, Part I)	1i	
j	Current year Indian employment credit (Form 8845, Part I)	1j	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	1k	
l	Current year orphan drug credit (Form 8820, Part I)	1l	
m	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1m	
n	Current year trans-Alaska pipeline liability fund credit (see instructions)	1n	
2	Current year general business credit. Add lines 1a through 1n	2	
3	Passive activity credits included on line 2 (see instructions)	3	
4	Subtract line 3 from line 2	4	
5	Passive activity credits allowed for 1997 (see instructions)	5	
6	Carryforward of general business, WIN, or ESOP credit to 1997 (see instructions for the schedule to attach)	6	
7	Carryback of general business credit to 1997 (see instructions)	7	
8	Tentative general business credit. Add lines 4 through 7	8	

Part II General Business Credit Limitation Based on Amount of Tax

9	Regular tax before credits: • Individuals. Enter amount from Form 1040, line 39 • Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) • Other filers. Enter regular tax before credits from your return	9	
10a	Credit for child and dependent care expenses (Form 2441, line 9)	10a	
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	10b	
c	Mortgage interest credit (Form 8396, line 11)	10c	
d	Adoption credit (Form 8839, line 10)	10d	
e	District of Columbia first-time homebuyer credit (Form 8859)	10e	
f	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	10f	
g	Possessions tax credit (Form 5735)	10g	
h	Credit for fuel from a nonconventional source	10h	
i	Qualified electric vehicle credit (Form 8834, line 19)	10i	
j	Add lines 10a through 10i	10j	
11	Net regular tax. Subtract line 10j from line 9	11	
12	Alternative minimum tax: • Individuals. Enter amount from Form 6251, line 28 • Corporations. Enter amount from Form 4626, line 15 • Estates and trusts. Enter amount from Form 1041, Schedule I, line 42	12	
13	Net income tax. Add lines 11 and 12	13	
14	Tentative minimum tax (see instructions)	14	
15	If line 11 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	15	
16	Enter the greater of line 14 or line 15	16	
17	Subtract line 16 from line 13. If zero or less, enter -0-	17	
18	General business credit allowed for current year. Enter the smaller of line 8 or line 17 here and on Form 1040, line 44; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. Individuals, estates, and trusts: See instructions if the credit for increasing research activities is claimed. C corporations: See instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has had a post-1986 "ownership change"	18	

Schedule A— Additional General Business Credit Allowed By Internal Revenue Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

19	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	19		
20	Tentative minimum tax (from line 14)	20		
21	Multiply line 20 by 25% (.25)	21		
22	Enter the amount from line 17	22		
23	Enter the portion of the credit shown on line 8 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	23		
24	Subtract line 23 from line 22 (if zero or less, enter -0-)	24		
25	Subtract line 24 from line 19 (if zero or less, enter -0-)	25		
26	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here	26		
27	Multiply line 26 by 10% (.10)	27		
28	Net income tax (from line 13)	28		
29	General business credit (from line 18)	29		
30	Subtract line 29 from line 28	30		
31	Subtract line 27 from line 30	31		
32	Enter the smallest of line 21, line 25, or line 31	32		
33	Subtract line 32 from line 20	33		
34	Enter the greater of line 15 or line 33	34		
35	Subtract line 34 from line 28	35		
36	Enter the smaller of line 11 or line 35. Enter this amount also on line 18 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 18	36		
37	If line 35 is greater than line 36, enter the excess here and see the instructions on how to claim the additional credit	37		

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping**12 hr., 55 min.
- Learning about the law or the form** 1 hr.
- Preparing and sending the form to the IRS** 1 hr., 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

