

▶ Attach to your tax return.

▶ See separate instructions.

1994

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 jobs credit (Form 5884, Part I)	1b		
c Current year credit for alcohol used as fuel (Form 6478)	1c		
d Current year credit for increasing research activities (Form 6765, Part III)	1d		
e Current year low-income housing credit (Form 8586, Part I)	1e		
f Current year enhanced oil recovery credit (Form 8830, Part I)	1f		
g Current year disabled access credit (Form 8826, Part I)	1g		
h Current year renewable electricity production credit (Form 8835, Part I)	1h		
i Current year Indian employment credit (Form 8845, Part I)	1i		
j Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	1j		
k Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1k		
l Current year general business credit. Add lines 1a through 1k	1l		
2 Passive activity credits included on lines 1a through 1k (see instructions)	2		
3 Subtract line 2 from line 1l	3		
4 Passive activity credits allowed for 1994 (see instructions)	4		
5 Carryforward of general business, WIN, or ESOP credit to 1994 (see instructions for the schedule to attach)	5		
6 Carryback of general business credit to 1994 (see instructions)	6		
7 Tentative general business credit. Add lines 3 through 6	7		

Part II General Business Credit Limitation Based on Amount of Tax

8a Individuals. Enter amount from Form 1040, line 40	8		
b Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
c Other filers. Enter regular tax before credits from your return (see instructions).			
9 Credits that reduce regular tax before the general business credit:			
a Credit for child and dependent care expenses (Form 2441, line 10)	9a		
b Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)	9b		
c Mortgage interest credit (Form 8396, line 11)	9c		
d Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	9d		
e Possessions tax credit (Form 5735)	9e		
f Orphan drug credit (Form 6765, line 10)	9f		
g Credit for fuel from a nonconventional source	9g		
h Qualified electric vehicle credit (Form 8834, line 19)	9h		
i Add lines 9a through 9h	9i		
10 Net regular tax. Subtract line 9i from line 8	10		
11 Tentative minimum tax (see instructions):			
a Individuals. Enter amount from Form 6251, line 26	11		
b Corporations. Enter amount from Form 4626, line 13			
c Estates and trusts. Enter amount from Form 1041, Schedule H, line 37			
12 Net income tax:			
a Individuals. Add line 10 above and line 28 of Form 6251	12		
b Corporations. Add line 10 above and line 15 of Form 4626			
c Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H			
13 If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	13		
14 Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0-	14		
15 General business credit allowed for current year. Enter the smaller of line 7 or line 14. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or the appropriate line of your tax 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 undergone a post-1986 "ownership change.")	15		

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

16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	16		
17	Tentative minimum tax (from line 11, page 1)	17		
18	Multiply line 17 by 25% (.25)	18		
19	Enter the amount from line 14, page 1.	19		
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).	20		
21	Subtract line 20 from line 19 (if less than zero, enter -0-)	21		
22	Subtract line 21 from line 16 (if less than zero, enter -0-)	22		
23	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.	23		
24	Multiply line 23 by 10% (.10)	24		
25	Net income tax (from line 12, page 1)	25		
26	General business credit (from line 15, page 1)	26		
27	Subtract line 26 from line 25	27		
28	Subtract line 24 from line 27	28		
29	Enter the smallest of line 18, line 22, or line 28.	29		
30	Subtract line 29 from line 17	30		
31	Enter the greater of line 30 or line 13, page 1	31		
32	Subtract line 31 from line 25	32		
33	Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1	33		
34	If line 32 is greater than line 33, enter the excess here (see instructions)	34		

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.

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

- Recordkeeping**11 hr., 43 min.
- Learning about the law or the form** 1 hr.
- Preparing and sending the form to the IRS** 1 hr., 14 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. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.