

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**General Business Credit**

▶ See separate instructions.  
 ▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

**Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see **What's New** in the instructions.

<b>1a</b> Investment credit (attach Form 3468)	<b>1a</b>	
<b>b</b> Work opportunity credit (Form 5884)	<b>1b</b>	
<b>c</b> Welfare-to-work credit (Form 8861)	<b>1c</b>	
<b>d</b> Credit for increasing research activities (Form 6765)	<b>1d</b>	
<b>e</b> Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: ..... - .....)	<b>1e</b>	
<b>f</b> Enhanced oil recovery credit <b>only</b> from partnerships and S corporations (see instructions)	<b>1f</b>	
<b>g</b> Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1g</b>	
<b>h</b> Renewable electricity production credit (Form 8835, Section A only)	<b>1h</b>	
<b>i</b> Indian employment credit (Form 8845)	<b>1i</b>	
<b>j</b> Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>1j</b>	
<b>k</b> Orphan drug credit (Form 8820)	<b>1k</b>	
<b>l</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ..... - .....)	<b>1l</b>	
<b>m</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1m</b>	
<b>n</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ..... - .....)	<b>1n</b>	
<b>o</b> Qualified railroad track maintenance credit (Form 8900)	<b>1o</b>	
<b>p</b> Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1p</b>	
<b>q</b> Low sulfur diesel fuel production credit (Form 8896)	<b>1q</b>	
<b>r</b> Distilled spirits credit (Form 8906)	<b>1r</b>	
<b>s</b> Nonconventional source fuel credit (Form 8907)	<b>1s</b>	
<b>t</b> Energy efficient home credit (Form 8908)	<b>1t</b>	
<b>u</b> Energy efficient appliance credit (Form 8909)	<b>1u</b>	
<b>v</b> Alternative motor vehicle credit (Form 8910)	<b>1v</b>	
<b>w</b> Alternative fuel vehicle refueling property credit (Form 8911)	<b>1w</b>	
<b>x</b> Credit for contributions to selected community development corporations (Form 8847)	<b>1x</b>	
<b>y</b> Trans-Alaska pipeline liability fund credit (see instructions)	<b>1y</b>	
<b>z</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1z</b>	
<b>aa</b> Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	<b>1aa</b>	
<b>2</b> Add lines 1a through 1aa	<b>2</b>	
<b>3</b> Passive activity credits included on line 2 (see instructions)	<b>3</b>	
<b>4</b> Subtract line 3 from line 2	<b>4</b>	
<b>5</b> Passive activity credits allowed for 2006 (see instructions)	<b>5</b>	
<b>6</b> Carryforward of general business credit to 2006. See instructions for the schedule to attach	<b>6</b>	
<b>7</b> Carryback of general business credit from 2007 (see instructions)	<b>7</b>	
<b>8</b> <b>Current year credit.</b> Add lines 4 through 7	<b>8</b>	

**Part II Allowable Credit**

<b>9</b> Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>• 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 . . . . .</li> </ul>				<b>9</b>		
	<b>10</b> Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>				<b>10</b>	
		<b>11</b> Add lines 9 and 10 . . . . .				<b>11</b>
<b>12a</b> Foreign tax credit . . . . .		<b>12a</b>				
<ul style="list-style-type: none"> <li><b>b</b> Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49) . . . . .</li> </ul>	<b>12b</b>					
<ul style="list-style-type: none"> <li><b>c</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .</li> </ul>	<b>12c</b>					
<ul style="list-style-type: none"> <li><b>d</b> Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .</li> </ul>	<b>12d</b>					
<ul style="list-style-type: none"> <li><b>e</b> Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .</li> </ul>	<b>12e</b>					
<ul style="list-style-type: none"> <li><b>f</b> Add lines 12a through 12e . . . . .</li> </ul>					<b>12f</b>	
<b>13 Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 . . . . .					<b>13</b>	
<b>14 Net regular tax.</b> Subtract line 12f from line 9. If zero or less, enter -0-	<b>14</b>					
<b>15</b> Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>					
<b>16</b> Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .</li> </ul>						
	<b>16</b>					
<b>17</b> Enter the greater of line 15 or line 16 . . . . .					<b>17</b>	
<b>18</b> Subtract line 17 from line 13. If zero or less, enter -0- . . . . .					<b>18</b>	
<b>19 Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18. <b>Individuals, estates, and trusts:</b> See the instructions for line 19 if claiming the research credit. <b>C corporations:</b> See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 55 or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2 . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2c . . . . .</li> </ul>					<b>19</b>	