

## Form 3800 Instructions: A Comprehensive Look for Beginners

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As a beginning tax filer, filing form 3800 can be daunting. Knowing the requirements and instructions associated with Form 3800 is essential for filing your taxes correctly and on time. This blog gives beginners the confidence they need to approach this vital step in completing their taxes by learning everything related to **Form 3800 instructions**, from preparation through submission.



## Preparing to File Form 3800

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**Form 3800** is an important form for individuals who claim certain tax credits, so it's essential to file the form accurately and completely. The first step in filing form 3800 is preparing your documents and gathering the necessary information.

Additionally, you should provide details regarding any credits carried over from a prior year, including information on the origination of the credit, the amount of the credit reported on the original return, and any changes to the total carryforward amount.

## What Are Business Tax Credits Included in the General Business Credit?

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The general business credit includes but is not limited to the following credits:

### **Credit for Employer-Provided Childcare Facilities and Services (Form 8882)**

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Companies that offer their staff childcare services or facilities are eligible for generous credit.

### **Credit for Increasing Research Activities (Form 6765)**

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It encourages businesses to increase their research activities by providing a percentage of the amount spent on research expenses as a tax credit.

### **Credit for Small Employer Pension Plan Startup Costs (Form 8881)**

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It is available to employers who establish a new qualified retirement plan. The amount of the credit relies on contributions made to the project in the first three taxable years.

## **Renewable Energy, Alternative Fuels, and Non-Conventional Fuels Credits**

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It encourages using renewable energy, alternative fuels, and non-conventional fuels by providing a percentage of the purchase or production costs as a tax credit.

### **Disabled Access Credit (Form 8826)**

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Businesses that make their premises accessible for individuals with disabilities can be eligible to receive this credit. The amount of the credit is a specific percentage of qualified expenditures up to a maximum limit.

### **Empowerment Zone and Renewal Community Employment Credit (Form 8844)**

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This credit is available to businesses that employ individuals who live in an empowerment zone or a renewal community.

### **New Markets Credit (Form 8874)**

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It encourages investments in low-income communities by providing a percentage of the amount invested as a tax credit.

### **Non-Conventional Source Fuel Credit (Form 8907)**

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If you're a business that utilizes renewable energy sources such as solar, wind, or geothermal power, you are likely qualified for tax credits. The credit size depends on the fuel consumed during the taxation period.

### **Qualified Plug-in Electric Drive Motor Vehicle Credit (Form 8936)**

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This credit is available to businesses that purchase or lease an eligible electric vehicle. The amount depends on the number and type of vehicles purchased or leased during the tax year.

### **Work Opportunity Credit( Form 5884)**

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This credit is available to employers who hire individuals from certain targeted groups. The amount of the credit relies on wages paid during the first year of employment and the number of hours worked.

## **Completing and Submitting Form 3800**

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**Filing Form 3800** is an important step to claim certain credits against your taxes, such as the general business credit, the disability employment credit, and the research credit.

To accurately submit your tax returns, you must complete **Part II of Form 3800** and enter the amount listed on line 38 into either Schedule 3 Line 6 (for sole proprietors, partners in partnerships, LLC members, or S corporation owners) or Schedule J line 5c of form 1120 for

corporations.

Before submitting your return to the IRS, ensure that Form 3800 is attached, with its corresponding box checked off.

## Step-by-step guide on how to fill out the form

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**Filling out Form 3800** can be straightforward if you follow the proper steps. Below is a step-by-step guide to ensure that you provide all required information accurately when submitting the form:

### Form 3800 Part III

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- Enter the Trans-Alaska pipeline liability fund credit, credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A, Section A only), Hurricane Katrina housing credit (Form 5884-A, Section A only), credit for affected Midwestern disaster area employers (Form 5884-A, Section A only), employer housing credit (Form 5884-A, Section B only), New hire retention credit (Form 5884-B), credit for contributions to selected community development corporations (Form 8847), Welfare-to-work credit (Form 8861) and therapeutic drug credit (Form 8942) on line 1zz.
- Enter any carryforward of the renewal community employment credit online.
- Enter other specified credits from Forms 5884-A and B, 8847, 8861, 8884, and 8942 on their respective lines 4a through 4z of Form 3800.
- Eligible tax-exempt small employers must report their Credit for Small Employer Health Insurance Premiums on Form 990T. In contrast, eligible small employers will enter their credits from Form 8941 on lines 16 or 18.
- Ensure all fields are correctly filled in, and double-check before filing your form with the IRS.

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**Part III** General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- |   |  |
|---|--|
| <b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity     | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input type="checkbox"/> General Business Credit Carryforwards               | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                  | <b>H</b> <input type="checkbox"/> Reserved                                     |

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . .

### Form 3800 Part I

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- Line 1: General business credit from line 2 of all Parts III with box A checked
- Line 2: Passive activity credits from line 2 of all Parts III with box B checked
- Line 4, 5: Carryforward and carryback, respectively

### Claim carryforwards and carrybacks

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You can carry forward any unused credits from a previous year's tax return to apply to the current year's taxes and carry back credits from the current year's tax return to last year's.

When claiming these credits on **Form 3800 Part III**, complete all relevant line items and accurately document all applicable taxes or credits for each period claimed. Doing so will ensure that you receive the full benefit of your credits when filing your taxes.

The key here was ensuring you followed the instructions carefully and paid attention to every detail – this way, when it came time to submit the form, you could do so confidently. **Filling out Form 3800 Part III** with patience and precision can be a breeze!

<b>Part I</b>		<b>Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)</b>	
(See instructions and complete Part(s) III before Parts I and II.)			
<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2021. See instructions . . . . .	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	
	Check this box if the carryforward was changed or revised from the original reported amount . . . . .		<input type="checkbox"/>
<b>5</b>	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	

## Form 3800 Part II

- Make sure you are filing the correct form for your situation.
- Record all expenses accurately and adequately classify them to qualify for deductions.
- Provide details about any carryovers from prior years
- Include relevant information regarding benefits and other exceptional circumstances that may apply to your situation
- Carefully calculate any credits or deductions you are eligible for, such as education credits or home mortgage interest deductions.
- Double-check all calculations to ensure accuracy before submitting the form

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; 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, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return</li> </ul>		<b>7</b>
<b>8</b>	Alternative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 11</li> <li>Corporations. Enter -0-</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54</li> </ul>		<b>8</b>
<b>9</b>	Add lines 7 and 8		<b>9</b>
<b>10a</b>	Foreign tax credit	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions)	<b>10b</b>	
<b>c</b>	Add lines 10a and 10b		<b>10c</b>
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		<b>11</b>
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	
<b>13</b>	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	<b>13</b>	
<b>14</b>	Tentative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9</li> <li>Corporations. Enter -0-</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52</li> </ul>	<b>14</b>	
<b>15</b>	Enter the greater of line 13 or line 14		<b>15</b>
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0-		<b>16</b>
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16		<b>17</b>
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2021)

**Conclusion**

**Form 3800** can be a confusing form to fill out, but with the proper knowledge and attention to detail, you can complete it accurately and efficiently.

Do you want to ensure you get the most out of your deductions and credits when filing taxes? Make sure you complete Form 3800 accurately and precisely – but don’t do it alone!

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