

**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>	
<del><b>b</b> Work opportunity credit (Form 5884)</del>	<b>1b</b>	
<del><b>c</b> Welfare to work credit (Form 8861)</del>	<b>1c</b>	
<del><b>d</b> Credit for increasing research activities (Form 6765)</del>	<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>	
<del><b>i</b> Indian employment credit (Form 8845)</del>	<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>	