



# Business Tax Credits

Your general business credit for the year consists of your carryforward of business credits from prior years plus the total of your current year business credits. In addition, your general business credit for the current year may be increased later by the carryback of business credits from later years. You subtract this credit directly from your tax.

Most of the following credits are part of the general business credit. The form you use to figure each credit is shown below.

- [Form 3800, General Business Credit](#)
- [Form 3468, Investment Credit](#)  
This consists of the sum of the rehabilitation, energy, and reforestation credits.
- [Form 5735, American Samoa Economic Development Credit](#)
- [Form 5884, Work Opportunity Credit](#)
- [Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit](#)
- [Form 6765, Credit for Increasing Research Activities](#)
- [Form 8586, Low-Income Housing Credit](#)
- [Form 8820, Orphan Drug Credit](#)
- [Form 8826, Disabled Access Credit](#)
- [Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit](#)
- [Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit](#)
- [Form 8844, Empowerment Zone Employment Credit](#)  
Note: The Renewal Community Employment Credit (Carry forward only) credit was previously on Form 8844, Empowerment Zone Employment Credit; however, the credit has expired for calendar years after 2009. The Form 8844 with instructions for 2009 contains the details on the credit. The carryforward is claimed on Form 3800, General Business Credit.
- [Form 8845, Indian Employment Credit](#)
- [Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips](#)
- [Form 8864, Biodiesel and Renewable Diesel Fuels Credit](#)
- [Form 8874, New Markets Credit](#)
- [Form 8881, Credit for Small Employer Pension Plan Startup Costs](#)
- [Form 8882, Credit for Employer-Provided Childcare Facilities and Services](#)
- [Form 8896, Low Sulfur Diesel Fuel Production Credit](#)
- [Form 8900, Qualified Railroad Track Maintenance Credit](#)

## Related Topics

- [Small Businesses Self-Employed](#)
- [Work Opportunity Tax Credit](#)

- [Form 8906, Distilled Spirits Credit](#)
- [Form 8908, Energy Efficient Home Credit](#)
- [Form 8910, Alternative Motor Vehicle Credit](#)
- [Form 8911, Alternative Fuel Vehicle Refueling Property Credit](#)
- [Form 8923, Mine Rescue Team Training Credit](#)
- [Form 8932, Credit for Employer Differential Wage Payments](#)
- [Form 8933, Carbon Dioxide Sequestration Credit](#)
- [Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit](#)
- [Form 8941, Credit for Small Employer Health Insurance Premiums](#)
- [Form 8994, Employer Credit for Paid Family and Medical Leave](#)

## How to Claim the Credit

To claim a general business credit, you will first have to get the forms you need to claim your current year business credits.

In addition to the credit form, in most cases you may also need to file Form 3800.

If you file a Form 1040 or 1040-SR Schedule C, you may be eligible to claim the Earned Income Tax Credit (EITC). To learn more about EITC, refer to [It's easier than ever to find out if you qualify for EITC](#), or use the [EITC Assistant](#) to find out if you are eligible.

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