



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE A  
(Form 3800)**(December 2025)  
Department of the Treasury  
Internal Revenue Service**Transfer Election Statement**

Attach to your tax return.

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **380**

Name of transferor taxpayer

Transferor's TIN

Transferor's address

Name of transferee taxpayer

Transferee's TIN

Transferee's address

- 1** Check one box for the general business credit form (or form and part) that was completed and filed to determine the credit.
- |                                              |                                                          |                                             |                                    |                                    |
|----------------------------------------------|----------------------------------------------------------|---------------------------------------------|------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 3468, Part III | <input type="checkbox"/> Form 3468, Part V               | <input type="checkbox"/> Form 3468, Part VI | <input type="checkbox"/> Form 7207 | <input type="checkbox"/> Form 8933 |
| <input type="checkbox"/> Form 7210           | <input type="checkbox"/> Form 7211                       | <input type="checkbox"/> Form 7213          | <input type="checkbox"/> Form 7218 |                                    |
| <input type="checkbox"/> Form 8835           | <input type="checkbox"/> Schedule A (Form 8911), Part II | <input type="checkbox"/> Form 8864          |                                    |                                    |

- 2** Enter the IRS-issued registration number that appears on the form corresponding to the box checked on line 1 \_\_\_\_\_
- 3** Enter the total amount of the credit sold by the transferor to the transferee in the current tax year . . . . \$ \_\_\_\_\_
- 4** Enter the amount(s) and date(s) of payment(s) made by the transferee to the transferor for the transferred credit.

|   | (i) Date<br>(MM/DD/YYYY) | (ii) Amount |
|---|--------------------------|-------------|
| a |                          | \$          |
| b |                          | \$          |
| c |                          | \$          |
| d |                          | \$          |
| e |                          | \$          |
| f |                          | \$          |
| g |                          | \$          |
| h |                          | \$          |
| i | Total of column (ii)     | \$          |

- 5** Enter the total amount of the credit earned by the transferor for the credit indicated by the box checked on line 1 and the registration number on line 2 . . . . \$ \_\_\_\_\_
- 6** Enter the tax year ending date of the transferor (MM/DD/YYYY) . . . . .

|                                                                                                                                                                                                                                      | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>7</b> Does the transferor certify that it (and members of its controlled group, if any) is not related to the transferee taxpayer (or members of its controlled group) within the meaning of section 267(b) or section 707(b)(1)? |     |    |
| <b>8</b> Does the transferor certify that it has or will comply with all requirements of section 6418 and all guidance applicable to the transferred credit?                                                                         |     |    |
| <b>9</b> Does the transferor certify that it has provided the required minimum documentation as prescribed in Regulations section 1.6418-2(b)(5)(iv) to the transferee?                                                              |     |    |
| <b>10</b> Does the transferee certify that it (and members of its controlled group, if any) is not related to the transferor (or members of its controlled group) within the meaning of section 267(b) or section 707(b)(1)?         |     |    |
| <b>11</b> Enter the first tax year ending date in which the specified credit portion will be taken into account by the transferee (MM/DD/YYYY) . . . . .                                                                             |     |    |
| <b>12</b> Do the transferor and transferee certify and acknowledge the notification of recapture requirements under section 6418(g)(3) and the section 6418 regulations (if applicable)?                                             |     |    |

File Schedule A (Form 3800) electronically except for lines 13a and 13b. Print Schedule A (Form 3800) and complete the signature area by hand. Save Schedule A (Form 3800) as a PDF, name the file "Schedule A Form 3800" and attach to your return.

- 13a Transferor**—Under penalty of perjury, I attest that the information provided in this Transfer Election Statement is true, complete, and accurate to the best of my knowledge, that I have the authority to legally bind the transferor taxpayer, and that I have signed below as the transferor.

Signature \_\_\_\_\_ Name and title \_\_\_\_\_ Date \_\_\_\_\_

- b Transferee**—Under penalty of perjury, I attest that the information provided in this Transfer Election Statement is true, complete, and accurate to the best of my knowledge, that I have the authority to legally bind the transferee taxpayer, and that I have signed below as the transferee.

Signature \_\_\_\_\_ Name and title \_\_\_\_\_ Date \_\_\_\_\_