
Section 2

Changes in Law and Regulations

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2011 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and for some, not applicable at all.

The following change affected the comparability of the relevant statistics in this report with those of prior years.

Alcohol and Cellulosic Biofuels Credit

The alcohol mixture, alcohol, and small ethanol producer credits expired for fuels sold or used after 2011.

See Form 6478, *Alcohol and Cellulosic Biofuel Fuels Credit*.

General Business Credit

Instructions for taxpayer reporting changes such that passive and nonpassive activity and carryforward amounts are classified by credit and summarized on this form. In prior years, some of this reporting occurred on the specific credit form and then was brought over to the General Business Credit form as a current-year credit.

See Form 3800, *General Business Credit*.