## **Credit for Increased Research Activities**

2017

Include with your return.

	For the calendar year 2017 or fiscal year beginning M, M, D, D, 2,	0,1,	Z⊥ano	d end	ing M.	/ID,DI2,	0 , Y , Y ].
Nam	e as shown on Form 99T, 120, 120A, 120S, 120X or 165	Er	nploye	r Identi	fication No	umber	
Par	t 1 Qualification for the Credit						
2	Did you have qualified research expenses for the tax year indicated above?	yuthority s, line 3	ine 2 [ / (ACA 5 and	Yes Yes	□ No □ No		00
		,				_	
Par							
9	Basic research payments paid or incurred to qualified organizations:  See instructions	9			00		
10	Qualified organization base period amount				00		
11	Subtract line 10 from line 9. If less than zero, enter "0"					11	00
	Wages for qualified services (do not include wages used in figuring the federal work						
	opportunity credit)	12			oc		
13	Cost of supplies	13			00		
14	Cost to rent or lease computers	14			00		
15	Contract research expenses: See instructions	15			00		
16	Total research expenses: Add lines 12 through 15. Enter the total	16			00		
17	Research expenses included on lines 12 through 15 related to solar liquid fuel that						
	will be claimed on Arizona Form 344	17			00	)	
18	Total qualified research expenses: Subtract line 17 from line 16. Enter the difference.					18	00
19	Average annual Arizona gross receipts: See instructions	19			00	)	
20	Fixed-base percentage [not more than 16% (.1600)]: See instructions	20	•				
21	Base amount: Multiply line 19 by the percentage on line 20. Enter the result					21	00
22	Subtract line 21 from line 18. If less than zero, enter "0"					22	00
23	Multiply line 18 by 50% (.50). Enter the result					23	00
24	Enter the lesser of line 22 or line 23					24	00
25	Add lines 11 and 24. Enter the total					25	00
	If line 25 is \$2,500,000 or less, complete line 26 and skip lines 27 through 29.						
	• If line 25 is more than \$2,500,000, skip line 26 and complete lines 27 through	29.					
26	Multiply line 25 by 24% (.24). Enter the result	. <u></u>	<u></u>	<u></u>		26	00
27	Subtract \$2,500,000 from line 25. Enter the difference				00	)	
28	Multiply line 27 by 15% (.15). Enter the result				00	)	
29	Add \$600,000 to line 28. Enter the total					29	00
30	Enter the amount from line 26 or line 29					30	00

Nam	e (as shown on page 1)	EIN			
Par	t 3 Current Taxable Year's Credit Passed Through From Part	nershins			
	Enter the total amount of this credit received from all Form(s) 308-P, Part 2, line 4. Inc. with your return	clude copies o	f those forms	31	00
Par	t 4 Total Current Taxable Year Credit for Increased Research	Activities			
	<b>Total Credit:</b> Add line 30 and line 31. Enter the total. This is your current year's total activities.  • Partnerships: Enter this amount on Part 2, line 3 of the partner's Form 308-P.	credit for incr			
	S corporations passing this credit through to its shareholders: Enter this amount or shareholder's Form 308-S			32	00
Par	t 5 Partnerships and S Corporations Only				
Det	ermining Maximum Refund Amount to be Passed Through				
33	Enter the amount of your current year credit from Part 4, line 32			33	00
34	Multiply line 33 by 75%. Enter the result			34	00
	Enter the amount of your maximum refundable credit from Part 1, line 2a2 Enter the total maximum refundable credits received from partnerships on Form(s)	35	00		
	308-P, Part 3, line 6	36	00		
37 38	Add line 35 and line 36. Enter the total. This is the maximum refundable credit for this Enter the lesser of line 34 or line 37. <b>This is the maximum refund amount to be pa</b>	-		37	00
	or shareholders	_	-	38	00
Par for	rtnerships: Inerships qualifying for this credit must pass it through to their partners. When passing each partner.  Provide a completed copy of Form 308-P to each partner.  Include a copy of each completed Form 308-P with your tax return.  Keep a copy of each completed Form 308-P for your records.  Corporation Credit Election and Shareholder's Share of porations may elect to pass this credit through to its shareholders, or it may choose to	f the Credi	t		
	porations may elect to pass this credit through to its shareholders, or it may choose to poration level.	keep it and a	ppiy it to its tax lia	ability generate	o at the
39	The S corporation has made an irrevocable election for the taxable year ending (check only one box):  39a	4, line 32 (for	the taxable year		
	Signature Title			Date	
If pas	<ul> <li>ssing the credit through to the shareholders, complete Form 308-S for each individual s</li> <li>Provide a copy of each completed Form 308-S to each shareholder.</li> <li>Include a copy of each completed Form 308-S with your tax return.</li> </ul>	shareholder.			

• If the S corporation passed the current year credit through to its shareholders **AND** it has carryovers of this credit from prior years, skip Part 7, and complete the remainder of this form as appropriate. Enter "0" on Part 12, line 65.

• Keep a copy of each completed Form 308-S for your records.

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Part 7	Refundable Portion of the Taxpayer	r's Current Taxable Year	r's E	xcess Credit			
Comple	ete Part 7 <b>only</b> if you checked "Yes" in Pa	rt 1, line 2 or 4.				I	
41a Ente	rent taxable year's credit: Enter the amount from Per the current year's tax, including recapture amoun m 120, line 18; or Form 120A, line 10; Form 120S, li 18(c)	ts, from Form 99T, line 8; or line 14; or Form 120X,	41a	00	40		00
For	nrefundable tax credits: Enter the amount of nonrefum 300, Part 1, line 24 less the amount (if any) on Fourm (c)	orm 300, Part 1, line 4,	41b	00	-		
tax Par	rent taxable year's credit for increased research act liability: Subtract line 41b from line 41a and enter th t 12, line 65; also enter it on Form 300, Part 1, line 4 b, enter "0"	ne difference. If the difference is I, column (a), and Form 300, Pa	zero art 2, l	or more, enter it on line 36. If less than	41c		00
	rrent taxable year's excess credit: Subtract line 41c er "0", because no refund is available				42		00
<b>43</b> Ten	tative refundable credit: Multiply line 42 by 75% (.7	5). Enter the result			43		00
Maximu	m refundable credit: See instructions.						
44b Ente	er the maximum refundable credit amount authorized er the partner's maximum refundable credit amount 6. If this credit was passed through to you from mo amounts indicated on Forms 308-P, Part 3, line 6	from Form 308-P, Part 3, re than one partnership, total	44a 44b	00			
45 Ref	the amounts on lines 44a and 44b. Enter the total line 4 fundable Credit: Enter the lesser of line 43 or line 4 m 120, line 22; or Form 120A, line 14; Form 120S, li	14c. Also enter this amount on F	orm	99T, line 12; or	44c 45		00
Part 8	Available Pre-2003 Credit Carryove  (a) Taxable Year	-		(c) nount Previously Used or Expired		(d) Available Carryover:	
46		00	1	00	colur	ract column (c) from nn (b).	Ī
	al Available Pre-2003 Carryover: Enter the amount			•	47		00
Part 9	Available Post-2002 Credit Carryov	, ,					
	(a) Taxable Year	(b) Original Credit Amount	An	(c) nount Previously Used or Expired	Subt	(d) Available Carryover: ract column (c) from nn (b).	
48		00		00			00
49 50		00	$\overline{}$	00			00
51		00	)	00			00
52		00	$\overline{}$	00			00
53 54		00	$\overline{}$	00			00
55		00	)	00			00
56		00	$\overline{}$	00			00
57 58		00	$\overline{}$	00			00
59		00	$\overline{}$	00			00
60		00		00			00
<b>61</b>	al Available Post-2002 Carryover: Add lines 48 throu	ugh 61 in column (d) Enter the		00	62		00
02 10la	ai Avaliable Fust-2002 Galfyuvet. Aud iilles 46 liitol	agir o i ili colullili (u). Elitel tile	wiai.		02	l .	100

	T=				
Name (as shown on page 1)	EIN				
Part 10 Limitation of Pre-2003 Credit Carryover f you completed Part 7 and are receiving a refund, do not complete Part	10				
			l 4 -	D 44 Th	
you have a credit carryover from tax year 2002, complete this section. If you do not, skip arryover from 2002 that you can use is limited. Complete this schedule to determine how ability.					
<b>63a</b> Current year's tax liability: Enter the amount from Form 300, Part 2, line 32	63a		00		
63b Compare line 63a with \$500,000. Enter the lesser amount	63b		00		
<b>63c</b> Current taxable year's credit: Enter the amount from Part 4, line 32 of this form	63c		00		
<b>63d</b> Subtract line 63c from line 63b. If the difference is zero or less, enter "0". This is the					
amount of this year's tax liability to which you may apply your pre-2003 carryover	63d		00		
63e Enter the total of your pre-2003 credit carryover from Part 8, line 47, column (d)	63e		00		
<b>63f</b> Enter the lesser of line 63d or line 63e. This is the amount of pre-2003 credit carryov year's tax liability	•			63f	00
Part 11 Limitation of Post-2002 Credit Carryover					
f you completed Part 7 and are receiving a refund, do not complete Part		is section and go	o dire	ctly to Part	12 The amount of
you have credit carryovers from tax years 2003 and after, complete this section. If you do redit carryover from years 2003 and after that you can use is limited. Complete this sched o use to offset this year's tax liability.	not, skip th ule to deter	rmine how much	of th		
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<ul> <li>64a Current year's tax liability: Enter the amount from Part 4, line 32 of this form</li> <li>64b Current taxable year's credit: Enter the amount from Part 4, line 32 of this form</li> <li>64c Subtract the sum of line 63f and line 64b from line 64a: If the difference is zero or less, enter "0". This is the amount of this year's tax liability to which you may apply your post-2002 carryovers</li></ul>	not, skip th ule to deter  64a  64b	rmine how much	00 00 00		
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