Include with your return.

lam	e as shown on Form 99T, 120, 120A, 120S, 120X or 165	E	mploye	r Ident	ification N	umber		
	Ovalification for the Credit							
	Qualification for the Credit		Г	Yes	Пла			
1	Did you have qualified research expenses for the tax year indicated above?		_		∐ No			
	<ul><li>a If "Yes", and you are claiming the Arizona Credit for Increased Research Activities</li><li>b If "No", go to line 3.</li></ul>	s, go it	illie 2.					
•			г	٦٧	Пль			
2	Is this credit refundable?		L	Yes	∐ No			
		uthori	h. / A C A					
	<ul><li>Include a copy of the certification you received from the Arizona Commerce A</li><li>Enter the maximum refund amount authorized by the ACA here and on Part 5</li></ul>			۸).				
	Part 7, line 41a	-				2a2		oc
	<b>b</b> If "No", go to line 3.					Zaz		100
3	Are you claiming a pass through of this credit from a partnership?		Г	7 Yes	П No			
·	(If you are claiming a pass through of this credit from more than one partnership, inclu			00				
	of all Form(s) 308-P you received.)							
4	Is this pass through credit refundable?		[	Yes	☐ No			
	If you answered "Yes" to the question on line 1, go to Part 2.							
6	If you answered "No" to the question on line 1 and "Yes" to the question on line 3, go	to Par	t 3.					
7	If you answered "No" to the question on line 1 and "No" to the question on line 3, complement carryovers. Go to Part 8. Otherwise, STOP! YOU ARE NOT ELIGIBLE TO CLA				you have			
200	Current Tayable Veer's Credit Calculation							
	t 2 Current Taxable Year's Credit Calculation							
ŏ	Basic research payments paid or incurred to qualified organizations:				00			
۵	See instructions.  Ouglified erganization base period amount				00	_		
	Qualified organization base period amount				· · · · · · · · · · · · · · · · · · ·	10		00
	Wages for qualified services (do not include wages used in figuring the federal work		<u> </u>			10		
••	opportunity credit)	11			oc			
12	Cost of supplies	12			00	_		
	Cost to rent or lease computers	13			00	_		
14	Contract research expenses: See instructions	14			00	_		
	Total research expenses: Add lines 11 through 14. Enter the total	15			00	_		
	Average annual Arizona gross receipts: See instructions	16			00	_		
	Fixed-base percentage [not more than 16% (.1600)]: See instructions	17	•					
18	Base amount: Multiply line 16 by the percentage on line 17. Enter the result					18		00
19	Subtract line 18 from line 15. If less than zero, enter "0"					19		00
20	Multiply line 15 by 50% (.50). Enter the result					20		00
21	Enter the lesser of line 19 or line 20					21		00
22	Add lines 10 and 21. Enter the total					22		00
	If line 22 is \$2,500,000 or less, complete line 23 and skip lines 24 through 27.							
	If line 22 is more than \$2,500,000, skip line 23 and complete lines 24 through	27.						
	Multiply line 22 by 24% (.24). Enter the result					23		00
24	Subtract \$2,500,000 from line 22. Enter the difference	24			00			
25	Multiply line 24 by 15% (.15). Enter the result	25			00	)		
	Add \$600,000 to line 25. Enter the total					26		00
27	Enter the amount from line 23 or line 26					27	1	00

Nam	e (as shown on page 1)	EIN		
Par	t 3 Current Taxable Year's Credit Passed Through from Parti	nerships		
	Enter the total amount of this credit received from all Form(s) 308-P, Part 2, line 4. In	clude copies of those forms		
	with your return		28	00
Par	t 4 Total Current Taxable Year Credit for Increased Research	Activities		
	Total Credit: Add line 27 and line 28. Enter the total. This is your current year's total		ch	
	activities.			
	<ul> <li>Partnerships: Enter this amount on Part 2, line 3 of the partner's Form 308-P.</li> <li>S Corporations passing this credit through to its shareholders: Enter this amount of</li> </ul>	on Dort 2 line 2 of the		
	shareholder's Form 308-S		29	00
			23	
Par				
Det	ermining Maximum Refund Amount to be Passed Through			
20	Fatantha arrayet of course arrayed consequent to the Dort 4 live 20		20	00
30	Enter the amount of your current year credit from Part 4, line 29		30	00
31	Multiply line 30 by 75% (.75). Enter the result	·· <u>·</u> ·····	31	00
32	Enter the amount of your maximum refundable credit from Part 1, line 2a2	32	00	
33	Enter the total maximum refundable credits received from partnerships on Form(s) 308-P, Part 3, line 6	33	00	
	300-1 , 1 art 3, iii e 0	33		
34	Add line 32 and line 33. Enter the total. This is the maximum refundable credit for th	is taxable year	34	00
35	Enter the lesser of line 31 or line 34. This is the maximum refund amount to be p	• .		
	or shareholders		35	00
Par for	rtnerships: therships 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.	រ this credit through to your រុ	partners, complete	Form 308-P
Par	t 6 S Corporation Credit Election and Shareholder's Share o	f the Credit		
	rporations may elect to pass this credit through to its shareholders, or it may choose to		ax liability generat	ed at the
	rporation level.	1 117	, 3	
	<b>-</b>			
36	The S Corporation has made an irrevocable election for the taxable year ending (wheek only one box):	M[D,D]Y,Y,Y,Y to:		
	(check only one box):  36a ☐ Claim the credit for increased research and development as shown on Par	t 4 line 29 (for the taxable v	vear indicated abo	ve)·
	OR	t +, iiilo 20 (ioi tilo taxabio y	real indicated abo	<b>v</b> O <sub>j</sub> ,
	<b>36b</b> $\square$ Pass the credit as shown on Part 4, line 29 (for the taxable year indicated a	above) through to its shareh	olders.	
	Signature Title		Date	
f pas	sing the credit through to the shareholders:			
	Complete Form 308-S for each individual shareholder.			
	Provide a copy of each completed Form 308-S to each shareholder.     Include a copy of each completed Form 308-S with your tay return.			
	<ul> <li>Include a copy of each completed Form 308-S with your tax return.</li> <li>If the S Corporation passed the current year credit through to its shareholders, ANI</li> </ul>	D it has carryovers of this cr	edit from prior ves	ars.
	skip Part 7 and complete the remainder of this form as appropriate.	, 5 . 5 . 5 . 6 . 6 . 6 . 6 . 6 . 6 . 6 .	, 00	,

ADOR 10135 (22) AZ Form 308 (2022) Page 2 of 4

• Enter "0" on Part 11, line 72.

Name (as snown on page 1)	EIN			
Part 7 Refundable Portion of the Taxpayer's Current Taxable Yes Complete Part 7 ONLY if you checked "Yes" in Part 1, line 2 or 4.	ar's Excess	Credit		
37 Current taxable year's credit: Enter the amount from Part 4, line 29			37	00
38a Enter the current year's tax, including recapture amounts, from Form 99T, line 8; or Form 120, line 18; or Form 120A, line 10; Form 120S, line 14; or Form 120X, line 18(c)	38a	00		
38b Nonrefundable tax credits: Enter the amount of nonrefundable tax credits from Form 300, Part 1, line 19 less the amount (if any) on Form 300, Part 1, line 2, column (c)	38b	00		
38c Current taxable year's credit for increased research activities that will be used to offse tax liability: Subtract line 38b from line 38a and enter the difference. If the difference Part 11, line 72; also enter it on Form 300, Part 1, line 2, column (a), and Form 300, F	is zero or more, Part 2, line 27. If	enter it on less than		000
zero, enter "0"	erence. If less th	nan zero,	38c 39	00
40 Tentative refundable credit: Multiply line 39 by 75% (.75). Enter the result			40	00
Maximum refundable credit: See instructions.				
41a Enter the maximum refundable credit amount authorized by ACA from Part 1, line 2a2 41b Enter the partner's maximum refundable credit amount from Form 308-P, Part 3, line 6. If this credit was passed through to you from more than one partnership, total the amounts indicated on Forms 308-P, Part 3, line 6.	41a	00		

Complete Part 8 if you have carryovers from prior years. If you elect to receive a refund of 75% of the excess credit, you cannot carry forward any amount from the year of the refund.

41c Add the amounts on lines 41a and 41b. Enter the total here

Form 120, line 22; or Form 120A, line 14; Form 120S, line 20; or Form 120X, line 22(c).....

42 Refundable Credit: Enter the lesser of line 40 or line 41c. Also enter this amount on Form 99T, line 12; or

00

00

41c

42

	Available Credit Carryover Ger	(b)	(c)	(d)
	Taxable Year	Original Credit Amount	Amount Previously Used or Expired	Available Carryover: Subtract column (c) from column (b).
43		00	00	00
44		00	00	00
45		00	00	00
46		00	00	00
47		00	00	00
48		00	00	00
49		00	00	00
50		00	00	00
51		00	00	00
52		00	00	00
53		00	00	00
54		00	00	00
55		00	00	00
56		00	00	00
57		00	00	00
58 Tota	Il Available Carryover: Add lines 43 through	57 in column (d). Enter the total	58	00

	(as shown on page 1)						
art	9 Available Credit Carryover Gene	erated After 12/31/2021 (C.	arrv	over not av	ailable for T	Y 2022.)	
are	(a) Taxable Year	(b) Original Credit Amoun		(c) Amount Previ	) iously Used	Available Subtract co	(d) Carryover: olumn (c) from mn (b).
59			00		00		00
60			00		00		0
31			00		00		0
62			00		00		0
63 64			00		00		0
55			00		00		0
66			00		00		0
67			00		00		0
88			00		00		0
<b>69</b>	Total Available Carryover: Add lines 59 through 68	8 in column (d). Enter the total			69		0
шр	ete Part 10 to figure the amount of credit carryover	(s) you may claim this year to ons	ег ус	our tax liability.	-		
'0a	Current year's tax liability: Enter the amount from F	Form 300, Part 2, line 25	70	)a	00		
	Current taxable year's credit: Enter the amount fro	B	7.				
70b	Surrent taxable year's credit. Enter the amount no	m Part 4, line 29 of this form	/ (	)b	00		
70c	Subtract line 70b from line 70a. If the difference is a	zero or less, enter "0". This is the			00		
70с	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may	zero or less, enter "0". This is the apply your credit carryovers	70	)c	00	70d	0
70c 70d	Subtract line 70b from line 70a. If the difference is a	zero or less, enter "0". This is the apply your credit carryovers Part 8, line 58, column (d)	70	)c	00	70d 70e	0
70c 70d 70e	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d) from Part 9, line 69, column (d)	70	)c	00		0
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca	70	e to offset this	00	70e	
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca	70	e to offset this	00	70e 70f	0
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca	70	e to offset this	00	70e 70f	
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca	n use	e to offset this	, line 38c.	70e 70f	
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca	n use	e to offset this	, line 38c.	70e 70f	0
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a Enter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca  credit  are receiving a refund, enter the a from Part 4, line 29.  urrent year credit through to partn 2, column (a)	n use	e to offset this	, line 38c.	70e 70f 71	0
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a senter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and dline 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)  from Part 9, line 69, column (d)  mount of credit carryovers you ca  credit  are receiving a refund, enter the afrom Part 4, line 29.  urrent year credit through to partn 2, column (a)	n use	e to offset this ont from Part 7 or shareholder	, line 38c. s, enter "0".	70e 70f 71	0
70c 70d 70e 70f 71	Subtract line 70b from line 70a. If the difference is a amount of this year's tax liability to which you may a senter pre 2022 taxable year credit carryovers from Enter the post 2021 taxable year credit carryovers and line 70d and line 70e. Enter the total	zero or less, enter "0". This is the apply your credit carryovers  Part 8, line 58, column (d)	n use	e to offset this ont from Part 7 or shareholder	, line 38c. s, enter "0".	70e 70f 71	