

2025 Assignment of Credit

3544

Attach to **Form 100, Form 100S, or Form 100W**. See instructions. Attach additional **form(s) FTB 3544**, if necessary.

Key corporation name	California key corporation number	Key corporation principal business activity code
Credit name: <input checked="" type="radio"/> _____		Credit code: <input checked="" type="radio"/> _____

(Top portion to be completed by both the assignor and the assignees. See instructions.)

Check the appropriate box. See instructions. Assignor Assignee

Credit Assignment: Complete **EITHER Part A or Part B** of this form if:

- The corporation is making an election to assign credit, complete **Part A**.
- The corporation is reporting receipt of credit or claiming received credit, skip **Part A** and complete **Part B**.

Part A Election to Assign Credit Within Combined Reporting Group

FOR ASSIGNORS ONLY: Complete this part only when **ASSIGNING** the credit. The Election is **IRREVOCABLE**. File a separate form for each assignor per credit. Part A must be completed in **FULL** for your election to be valid.

Assignor name	Assignor California corporation number or FEIN	Assignor principal business activity code
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	(a) Assignee name	(b) Assignee California corporation number or FEIN	(c) Certificate number or agreement number (if applicable)	(d) Taxable year credit was generated	(e)* Limitations	(f) Credit amount available for assignment	(g) Credit amount assigned	(h) Balance available, column (f) less column (g)
1	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
11	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Total credit assigned. Add amounts in column (g). See instructions						<input checked="" type="radio"/>	

* Check column (e) if the credit assigned is subject to limitations. See instructions.

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FTB 3544 2025 Side 1

Part B List of Assigned Credit Received and/or Claimed by Assignee

FOR ASSIGNEES ONLY: Complete this part in **FULL** when credit is received or claimed. File a separate form for each assignee per credit.

Assignee name	Assignee California corporation number or FEIN
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CREDIT LIMITATION: Did the taxpayer elect to make credits that are disallowed due to the \$5,000,000 credit limitation refundable on form FTB 3870? Yes No
 If "Yes", do not include the credit elected to be refundable in column (k). See instructions.

	(a) Assignor name	(b) Assignor California corporation number or FEIN	(c) Taxable year assigned credit was generated	(d) Taxable year assigned credit was received	(e) Certificate number or agreement number (if applicable)
1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

	(f) Initial assigned credit amount received	(g) Assigned credit received in 2025 taxable year	(h) Assigned credit carryover from prior years	(i) Assigned credit available, column (g) plus column (h)	(j)* Assigned credit claimed in 2025 taxable year	(k) Carryover to future years column (i) minus column (j)
1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Total			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*If the taxpayer is subject to the credit limitation, the total of credits in column (j) cannot exceed \$5,000,000. For taxpayers included in a combined report, the limitation is applied at the group level.