



Name (as shown on page 1)	SSN
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**Part 3 Current Taxable Year's Credit Passed Through From S Corporations and Partnerships**

27 Enter the total amount of this credit passed through from partnerships on Form 308-P, Part 2, line 4. ....	27		00
28 Enter the total amount of this credit passed through from S corporations on Form 308-S, Part 2 line 4. ....	28		00

**Part 4 Total Current Taxable Year's Credit for Increased Research Activities**

29 <b>Total Credit:</b> Add lines 26 through 28. Enter the total. <b>This is your current year's total credit for increased research activities</b> .....	29		00
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**Part 5 Refundable Portion of the Current Taxable Year's Excess Credit**

Only complete Part 5 if you checked "Yes" in Part 1, line 1, or Part 1, line 3.

30 Total current taxable year's credit: Enter the amount from Part 4, line 29.....	30		00
31a Subtotal of tax: Enter the amount from Form 140, line 48; or Form 140PY, line 60; or Form 140NR, line 58; or Form 140X, line 36.....	31a		00
31b Nonrefundable tax credits: Enter the amount of nonrefundable tax credits from Form 301, Part 1, line 33 less the amount (if any) on Form 301, Part 1, line 5, column (c).....	31b		00
31c Current taxable year's credit for increased research activities that will be used to offset the current taxable year's tax liability: Subtract line 31b from line 31a and enter the difference. If the difference is zero or more, enter it on Part 9, line 57; also enter it on Form 301, Part 1, line 5, column (a), and on Form 301, Part 2, line 48. If the difference is less than zero, enter "0" .....	31c		00
32 Current taxable year's excess credit: Subtract line 31c from line 30 and enter the difference. If less than zero, enter "0", because no refund is available .....	32		00
33 Tentative refundable credit: Multiply line 32 by 75% (.75). Enter the result.....	33		00

**Maximum refundable credit: See instructions.**

34a Enter the maximum refundable credit amount authorized by the ACA from Part 1, line 2a2 for the credit you earned .....	34a		00
34b Enter the partner's maximum refundable credit amount from Form 308-P, Part 3, line 6. ....	34b		00
34c Enter the shareholder's maximum refundable credit from Form 308-S, Part 3, line 6. ....	34c		00
34d Add the amounts on lines 34a through 34c. Enter the total here .....	34d		00
35 <b>Refundable Credit:</b> Enter the lesser of line 33 or line 34d. See instructions .....	35		00

Complete Part 6 and Part 7 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.

**Part 6 Available Pre-2003 Credit Carryover**

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
36	2002	00	00	00
37	Total Available Pre-2003 Carryover: Enter the amount from line 36 column (d).....			37 00

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**Part 7 Available Post-2002 Credit Carryover**

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
38	2003	00	00	00
39	2004	00	00	00
40	2005	00	00	00
41	2006	00	00	00
42	2007	00	00	00
43	2008	00	00	00
44	2009	00	00	00
45	2010	00	00	00
46	2011	00	00	00
47	2012	00	00	00
48	2013	00	00	00
49	2014	00	00	00
50	2015	00	00	00
51	2016	00	00	00
<b>52</b>	Total Available Post-2002 Carryover: Add lines 38 through 51 in column (d). Enter the total .....			<b>52</b> 00

**Part 8 Limitation of Credit Carryovers**

If you completed Part 5 and are receiving a refund, do not complete Part 8.

LIMITATION OF PRE-2003 CREDIT CARRYOVER: You may not be able to use all of your available pre-2003 credit carryovers from Part 6 to offset this year's tax liability. Complete Part 8 to determine which credit carryovers you may claim. Also complete Part 8 to figure the total of all of your available credit carryovers (amounts from Part 6, line 37, column (d), and Part 7, line 52, column (d)) that you may claim this year.

<b>53a</b> Current year's liability: Enter the amount from Form 301, Part 2, line 41.....	<b>53a</b>		00
<b>53b</b> Current year's total credit: Enter the amount from Part 4, line 29 .....	<b>53b</b>		00
<b>53c</b> Subtract line 53b from line 53a. If the difference is zero or less, enter "0" .....	<b>53c</b>		00
<b>54a</b> Available pre-2003 credit carryover: Enter the amount from Part 6, line 37, column (d).....	<b>54a</b>	00	
<b>54b</b> Enter the lesser of line 53a or \$500,000.....	<b>54b</b>	00	
<b>54c</b> Subtract line 53b from line 54b. If the difference is zero or less, enter "0" .....	<b>54c</b>	00	
<b>54d</b> Enter the lesser of line 54a or line 54c. This is the amount of pre-2003 carryover that you may use .....	<b>54d</b>		00
<b>55</b> Subtract line 54d from line 53c. Enter the difference.....	<b>55</b>		00
<b>56</b> Enter the lesser of Part 7, line 52, column (d) or line 55. This is the amount of post-2002 carryover that you may use .....	<b>56</b>		00

**Part 9 Total Available Nonrefundable Credit**

<b>57</b> Current year's credit: If you completed Part 5 and are receiving a refund, enter the amount from Part 5, line 31c. Otherwise, enter the amount from Part 4, line 29. • Also enter this amount on Form 301, line 5, column (a) .....	<b>57</b>		00
<b>58</b> If you completed Part 5 and are receiving a refund, enter "0". Otherwise, enter the pre-2003 carryover from Part 8, line 54d .....	<b>58</b>		00
<b>59</b> If you completed Part 5 and are receiving a refund, enter "0". Otherwise, enter the post-2002 carryover from Part 8, line 56. • Also enter the total of lines 57 and 58 (total carryover) on Form 301, line 5, column (b).....	<b>59</b>		00
<b>60 Total available credit:</b> Add lines 57, 58, and 59. Enter the total. • Also enter this amount on Form 301, Part 1, line 5, column (c) .....	<b>60</b>		00