

**Additional Credit for  
Increased Research Activities for Basic Research Payments**

For the calendar year 2013 or fiscal year beginning [M,M|D,D|2,0,1,3] and ending [M,M|D,D|2,0,Y,Y].

**Attach to your return.**

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social security or employer identification number
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**Part I Qualification for Additional Credit**

- 1 Did you receive a Letter of Approval from the Arizona Department of Revenue? .....  Yes  No  
If "Yes", attach a copy. If "No", skip line 2.
- 2 Enter the credit amount on the Letter of Approval from the Arizona Department of Revenue for this taxable year ..... 

2	00
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- 3 Did an entity from which you are claiming a pass through additional credit for increased research activities for basic research payments receive a Letter of Approval from the Arizona Department of Revenue? If "Yes", attach a copy. If "No", skip line 4 and line 5 .....  Yes  No
- 4 Enter the name of the entity that received the Letter of Approval from the Arizona Department of Revenue and its identification number. Be sure to attach a copy of the Letter of Approval.  
Name: \_\_\_\_\_  
TIN: \_\_\_\_\_
- 5 Enter your share of the credit amount on the Letter of Approval from the Arizona Department of Revenue for this taxable year. See instructions ..... 

5	00
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**Part II Current Taxable Year's Credit Calculation**

- 6 Basic research payments paid to qualified organizations. See instructions ..... 

6	00
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- 7 Qualified organization base period amount ..... 

7	00
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- 8 Subtract line 7 from line 6. If less than zero, enter zero ..... 

8	00
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- 9 Multiply line 8 by 10% (.10). Enter the result. Cannot exceed the amount on line 2 ..... 

9	00
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**Part III Current Taxable Year's Credit Passed Through From Partnerships and S Corporations**

- 10 Total amount of credit passed through from partnerships and S corporations. Cannot exceed the amount on line 5. Attach copies of Form(s) 346 to your tax return ..... 

10	00
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- 11 **Total Credit.** Add line 9 and line 10. Enter the total. **This is your current year's additional credit for increased research activities for basic research payments.**..... 

11	00
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**Part IV S Corporation Credit Election and Shareholder's Share of Credit**

- 12 The S corporation has made an irrevocable election for the taxable year ending [M,M|D,D|Y,Y,Y,Y] to (**check only one box**):  
 Claim the additional credit for increased research activities for basic research payments as shown on Part III, line 11 (for the taxable year mentioned above);  
**OR**  
 Pass the additional credit for increased research activities for basic research payments as shown on Part III, line 11 (for the taxable year mentioned above) through to its shareholders.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

- If passing the credit through to the shareholders, complete lines 13 through 15 separately for each shareholder.
- Also complete line 16 or line 17, as applicable, separately for each shareholder. Provide a copy of the Letter of Approval to each shareholder.
- Furnish each shareholder with a copy of pages 1 and 2 of Form 346.

- 13 Name of shareholder: \_\_\_\_\_
- 14 Shareholder's TIN: \_\_\_\_\_
- 15 Shareholder's share of the amount on Part III, line 11 ..... 

15	00
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- 16 Shareholder's share of the amount on Part I, line 2 ..... 

16	00
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- 17 Shareholder's share of the amount on Part I, line 5 ..... 

17	00
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Name (as shown on page 1)	TIN
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**Part V Partner's Share of Credit**

- Complete lines 18 through 20 separately for each partner.
- Also complete line 21 or line 22, as applicable, separately for each partner. Provide a copy of the Letter of Approval to each partner.
- Furnish each partner with a copy of pages 1 and 2 of Form 346.

18 Name of partner: \_\_\_\_\_

19 Partner's TIN: \_\_\_\_\_

20 Partner's share of the amount on Part III, line 11 .....	<b>20</b>		00
21 Partner's share of the amount on Part I, line 2 .....	<b>21</b>		00
22 Partner's share of the amount on Part I, line 5 .....	<b>22</b>		00

**Part VI Available Credit Carryover**

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used or Expired	(d) Available Carryover: Subtract column (c) from column (b).
23		.00	.00	.00
24		.00	.00	.00
25		.00	.00	.00
26		.00	.00	.00
27		.00	.00	.00
28	TOTAL AVAILABLE CARRYOVER: Add lines 23 through 27 in column (d) .....			.00

**Part VII Total Available Additional Credit**

- 29 Current year's credit. Corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part III, line 11.
- S corporation shareholders – enter the amount from Part IV, line 15.
  - Partners of a partnership – enter the amount from Part V, line 20 .....
- 30 Available credit carryover – from Part VI, line 28, column (d).....
- 31 **Total available credit.** Add lines 29 and 30. Enter the total here.
- Corporations, exempt organizations with UBTI, and S corporations – enter this amount on Form 300, Part I, line 21.
  - Individuals – enter this amount on Form 301, Part I, line 27 .....

<b>29</b>		00
<b>30</b>		00
<b>31</b>		00