Arizona Form 308-1

Credit for Increased Research Activities – Individuals

2017

Include with your return.

	For the calendar year 2017 or fiscal year beginning M, M, D, D, 2,					
Name as shown on Form 140, 140PY, 140NR or 140X Social Security Number				umber		
	dividuals must complete this form to claim the credit for increased research activities. Despayer has: (a) a current taxable year's credit from the taxpayer's sole proprietorship; OR (b) a current taxable year's credit passed through from an S corporation or a partne (c) a carryover of unused credit from taxable year(s) 2002 and later.			808. Com	plete this form if	the
Pai	t 1 Qualification for the Credit					
1	Did your sole proprietorship have qualified research expenses for the tax year indicat a If "Yes" and you are claiming the Arizona Credit for Increased Research Activities line 2. b If "No", go to line 3.		e? Yes	□ No		
2	Is this credit refundable?		. 🔲 Yes	☐ No		
	a If "Yes":					
	 1 Include a copy of the certification you received from the Arizona Commerce A 2 Enter the maximum refund amount authorized by the ACA here and on line 3. b If "No", go to line 3. 	-			2a2	00
3	Are you claiming a pass through of this credit from a partnership or S corporation?		. 🔲 Yes	☐ No		
	(If you are claiming a pass through of this credit from more than one partnership and/					
	S corporation, include copies of all Form(s) 308-P and/or Form(s) 308-S you received					
4	Is this pass through credit refundable?		. L Yes	∐ No		
5	If you answered "Yes" to the question on line 1, go to Part 2.					
6 7	If you answered "No" to the question on line 1 and "Yes" to the question on line 3, go If you answered "No" to the question on line 1 and "No" to the question on line 3, complex credit carryovers. Go to Part 7 and/or 8. Otherwise, STOP! YOU ARE NOT ELIGIBLI	ete this f	orm ONLY if y			
8	Reserved					
Pai	t 2 Current Taxable Year's Credit Calculation (Sole Proprietors	hips C	inly)			
9	Wages for qualified services (do not include wages used in figuring the federal work					
	opportunity credit)	9		00		
10	Cost of supplies	10		00		
11	Rental or lease cost of computers	11		1(1(1		
12				00		
	Contract research expenses: See instructions	12		00		
13	Total research expenses: Add lines 9 through 12. Enter the total					
13 14	Total research expenses: Add lines 9 through 12. Enter the total	12		00		
14	Total research expenses: Add lines 9 through 12. Enter the total	12 13		00		
14 15	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14		00	15	00
14 15 16	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14		00	15	00
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14 15 16 17 18	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14 16 17	•	00	18	00
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14 15 16 17 18 19 20 21	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14 16 17 25.	•	00 00	18 19 20 21	00 00 00 00
14 15 16 17 18 19 20 21	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14 16 17 25.	•	00 00 00	15 18 19 20 21	00 00 00 00
14 15 16 17 18 19 20 21	Total research expenses: Add lines 9 through 12. Enter the total	12 13 14 16 17 25.	•	00 00 00 00	15 18 19 20 21	00 00 00 00

				1			
Par	t 3 Current Taxabl	e Year's Credit Passed Through	gh From S Cor	porations and	<u>Partners</u>	hips	
27	Enter the total amount of t	his credit passed through from partners	hips on Form 308-F	P, Part 2, line 4		27	00
28		his credit passed through from S corpor	•			28	00
Par	t 4 Total Current T	axable Year's Credit for Incre	ased Research	Activities			
29		6 through 28. Enter the total. This is y	-				0.0
	research activities					29	00
		rtion of the Current Taxable Y		redit			
Only	complete Part 5 if you	checked "Yes" in Part 1, line 1, or P	art 1, line 3.				
							0.0
30		s credit: Enter the amount from Part 4,				30	00
31a		amount from Form 140, line 48; or Form Form 140X, line 36		31a	00		
31b		: Enter the amount of nonrefundable ta					
		less the amount (if any) on Form 301, P		245			
31c	` '	dit for increased research activities that			<u> 00</u> e vear's	-	
,10	•	31b from line 31a and enter the differen			,		
	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		
		o, enter "0"				31c	00
32	-	cess credit: Subtract line 31c from line 3 available				22	00
	enter 0 , because no reit	ind is available				32	
33	Tentative refundable credit: Multiply line 32 by 75% (.75). Enter the result					33	00
Max	imum refundable credit	: See instructions.					
34a		dable credit amount authorized by the A					
241-		earned		34a	00	-	
34D	·	um refundable credit amount from Form		34b	00		
34c		aximum refundable credit from Form 30					
	line 6			34c	00	-	
34d	Add the amounts on lines	34a through 34c. Enter the total here				34d	00
		Ç					
35	Refundable Credit: Ente	er the lesser of line 33 or line 34d. See in	nstructions			35	00
Co	omplete Part 6 and Part	7 if you have carryovers from prior	years. If you elec	et to receive a refu	ınd of 75%	of the exc	ess credit, you
		amount from the year of the refund.	•				. ,
Par	t 6 Available Pre-2	2003 Credit Carryover					
			(c) reviously Used		(d) Available C		
	Taxable real Original Great Amount Amount revi			Widdsiy Osed		Available C	arryover.
					Subtract	column (c) fi	rom column (b).
		I i		1			
36	2002	00		0	0		00
36 37		O0 Carryover: Enter the amount from line 3	G column (d)			37	00

SSN

Name (as shown on page 1)

`	as shown on page 1)		SSN					
rt 7	Available Post-	-2002 Credit Carryover						
	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Use	d		Availa	(d) able Carryc	ver
	10/10/10 100	Griginal Greater aneant	, and and the design cost	_		,		
					Subtra	t colum	n (c) from (· /
	2003	00		00				
	2004	00		00				
H	2005	00		00				
-	2006	00		00			,	
	2007 2008	00		00				
H	2009	00		00				
	2010	00		00				
	2010	00		00				
	2012	00		00				
	2013	00		00				
	2014	00		00				
	2015	00		00				
	2016	00		00				
TAT s ta	completed Part 5 and ION OF PRE-2003 CRE ax liability. Complete Pa	redit Carryovers are receiving a refund, do not comple EDIT CARRYOVER: You may not be able art 8 to determine which credit carryovers	e to use all of your available po	te Part 8	to figur	e the to		
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C C	Completed Part 5 and P	are receiving a refund, do not complete are receiving a refund, do not complete are some are	e to use all of your available property you may claim. Also complete 52, column (d)) that you mate 41	te Part 8 y claim t	to figur	53a		your availa
TAT 's ta it ca C C	Completed Part 5 and P	are receiving a refund, do not complete and a refund, do not complete and the street are street as a refund, do not complete and the street are street as a refund and part 7, linear the amount from Form 301, Part 2, linear the amount from Part 4, line 29	e to use all of your available property you may claim. Also complete 52, column (d)) that you made 41	te Part 8 y claim t	to figur	53a 53b		your availa
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If you completed Part 5 and are receiving a refund, enter "0". Otherwise, enter the pre-2003 carryover from

If you completed Part 5 and are receiving a refund, enter "0". Otherwise, enter the post-2002 carryover from

Total available credit: Add lines 57, 58, and 59. Enter the total.

59

Part 8, line 56.

Part 8, line 54d

Also enter this amount on Form 301, Part 1, line 5, column (c)