

Exclude your own return.

For the calendar year 2015 or fiscal year beginning            and ending           .

Name as shown in Form 1041, 1041C, 1041E, 1041F

Employer's EIN

Individuals must complete this form to claim the credit for increased research activities. Do not complete Form 8889-TE if you are a partner in a partnership. Do not complete Form 8889-CC if you are a partner in a partnership. Do not complete Form 8889-CC if you are a partner in a partnership.

- (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 partnership; OR
- (c) a carryover of unused credit from taxable years 2007 and later.

**Part I Qualification for Refund of Current Taxable Year's Excess Credit**

1	Did you receive a "Certificate of Qualification" from the Internal Revenue Authority? <input type="checkbox"/> Yes <input type="checkbox"/> No		
2	Enter the maximum refund amount on the Certificate from the Internal Revenue Authority for the taxable year.	A	00
3	Enter the amount of the refund you are claiming under this credit for increased research activities received on a "Certificate of Qualification" from the Internal Revenue Authority? <input type="checkbox"/> Yes <input type="checkbox"/> No		
4	Enter the name of the entity that received the Certificate from the Internal Revenue Authority and its employer identification number. Do not include a copy of the Certificate. Name: _____ EIN: _____		
5	Enter your share of the maximum refund amount for the taxable year. See instructions.	B	00

**Part II Current Taxable Year's Credit Calculation (Sole Proprietorships Only)**

6	Wages for qualified activities. Do not include wages used in figuring the Federal credit against your credit.	A	00
7	Cost of supplies	F	00
8	Rental or lease cost of computers	G	00
9	Contract research expenses. See instructions.	H	00
10	Total research expenses. Add lines 6 through 9. Enter the total.	00	00
11	Research expenses included on lines 6 through 9 needed to enter equal number of 0s determined on Form 990.	00	00
12	Total qualified research expenses. Subtract line 11 from line 10.	00	00
13	Average annual business gross receipts. See instructions.	00	00
14	Fixed-base percentage (not more than 16% + 100%). See instructions.	00	00
15	Base amount. Multiply line 12 by the percentage on line 14. Enter the result.	00	00
16	Reduced base. If line 15 is 0, enter the result.	00	00
17	Adjusted base. If line 16 is 0, enter the result.	00	00
18	Enter the lesser of line 17 or line 12.	00	00
<p>- If line 18 is \$1,000,000 or less, complete line 19 and enter lines 20 through 23. - If line 18 is more than \$1,000,000, skip line 19 and complete lines 24 through 28.</p>			
19	Multiply line 18 by 14% (.14). Enter the result.	00	00
20	Reduce \$2,000,000 from line 19. Enter the difference.	00	00
21	Multiply line 20 by 10% (.10). Enter the result.	00	00
22	Add \$200,000 to line 21. Enter the total.	00	00
23	Enter the amount from line 18 or 22, whichever is smaller.	00	00

**Part III Current Taxable Year's Credit Passed Through from S Corporations and Partnerships**

24	Total amount of credit passed through from S corporations and partnerships. Enter the aggregate amount of the credit for increased research activities from all Forms 8889 received from S corporations and partnerships. Include copies of any Form 8889 with your tax return.	00	00
25	Total credit. Add lines 23 and line 24. Enter the total. This is your current year's total credit for increased research activities.	00	00