

**2018 Research Credit****3523**

Reattach your completed tax return.

Name of member of your laboratory or team:

 Sole owner  Co-Owner(s)  Other

Internal Security of team for member

**Part 1 - Credit Computation.** Read the instructions before completing this form.**Section A - Regular Credit.** Use the credits and go to Section B, Alternative Investment Credit. If you are electing the alternative investment credit,

Use 1 through line 9 as to be completed only by corporations (other than S corporations, pass-through companies, and estate corporations), individuals, S corporations, estates, trusts, partnerships, and limited liability companies (LLCs), begin at line 2.

1	Total research payments paid or incurred during the taxable year. See instructions.	<input type="text" value="0"/>	1	<input type="text" value="0"/>
2	Base period amount. See instructions.	<input type="text" value="0"/>	2	<input type="text" value="0"/>
3	Subtract line 2 from line 1. If zero, then line 2, enter -0-	<input type="text" value="0"/>	3	<input type="text" value="0"/>
4	Multiply line 3 by 50% (0.5)	<input type="text" value="0"/>	4	<input type="text" value="0"/>
<b>Qualified research expenses paid or incurred.</b>				
5	Wages for qualified services. See instructions.	<input type="text" value="0"/>	5	<input type="text" value="0"/>
6	Cost of supplies. See instructions.	<input type="text" value="0"/>	6	<input type="text" value="0"/>
7	Trade or lease value of computers. See instructions.	<input type="text" value="0"/>	7	<input type="text" value="0"/>
8	Enter the applicable percentage of qualified research expenses. See instructions.	<input type="text" value="0"/>	8	<input type="text" value="0"/>
9	Total qualified research expenses. Add line 7 through line 8.	<input type="text" value="0"/>	9	<input type="text" value="0"/>
10	Enter fixed-base percentage, but not more than 50% (0.5). See instructions.	<input type="text" value="0"/>	10	<input type="text" value="0"/>
11	Enter average annual gross receipts. See instructions.	<input type="text" value="0"/>	11	<input type="text" value="0"/>
12	Base amount. Multiply line 11 by the percentage on line 10.	<input type="text" value="0"/>	12	<input type="text" value="0"/>
13	Subtract line 12 from line 9. If zero or less, enter -0-	<input type="text" value="0"/>	13	<input type="text" value="0"/>
14	Multiply line 13 by 50% (0.5). See instructions.	<input type="text" value="0"/>	14	<input type="text" value="0"/>
15	Enter the smaller of line 13 or line 14.	<input type="text" value="0"/>	15	<input type="text" value="0"/>
16	Multiply line 15 by 10% (0.1)	<input type="text" value="0"/>	16	<input type="text" value="0"/>
17	a. Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under 801 Section 2022(a), enter the result here, and see instructions for the calculation to attach. b. Reduced regular credit under 801 Section 2022(a). Multiply line 17 by the applicable percentage below: • 50% (0.5) for individuals, estates, and trusts • 30% (0.3) for corporations • 20% (0.2) for S corporations Enter the reduced credit amount and write "Section 2022(a)" on the bottom line of the left of line 17.	<input type="text" value="0"/>	17	<input type="text" value="0"/>