

Orphan Drug Credit

► Go to www.irs.gov/Form8820 for the latest information.
 ► Attach to your tax return.

OMB No. 1545-1505

Attachment
 Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions)

1

2a Are you electing the reduced credit under section 280C? ► ☐ Yes ☐ No

If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached

2a

b Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above

2b

c Subtract line 2b from line 2a. If zero or less, enter -0-

2c

3 Orphan drug credit from partnerships, S corporations, estates, or trusts

3

4 Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1h

4

5 Amount allocated to the beneficiaries of the estate or trust (see instructions)

5

6 Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1h

6

For Paperwork Reduction Act Notice, see instructions.

Form **8820** (Rev. 9-2018)