

## Orphan Drug Credit

OMB No. 1545-1505

▶ **Information about Form 8820 and its instructions is at [www.irs.gov/form8820](http://www.irs.gov/form8820).**  
 ▶ **Attach to your tax return.**

Attachment  
 Sequence No. **103**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

<b>1</b> Qualified clinical testing expenses paid or incurred during the tax year (see instructions) . . . . .	<b>1</b>	
<b>2a</b> Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>	
<b>b</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 . . . . .	<b>2b</b>	
<b>c</b> Subtract line 2b from 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	
<b>3</b> Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>	
<b>4</b> 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, line 1h . . . . .	<b>4</b>	
<b>5</b> Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b> Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h . . . . .	<b>6</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Form **8820** (Rev. 12-2012)