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4444

b. ■

TEXAS FRANCHISE TAX RESEARCH AND DEVELOPMENT CREDIT - Schedule F

Please do not write in space above.

a. ■ 13180 Annual / Initial ■ 13182 Final

g. ■ ■ ■

d. REPORT YEAR ■ ■ ■ ■ ■ ■ ■ ■

SEE INSTRUCTIONS ON BACK



c. Taxpayer number ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

f. Taxpayer name

i. Enter your accounting period used to determine earned surplus (Item 13 from Schedule B OR if a final report, Item 1 from Form 05-139)

Beginning date ■ MONTH DAY YEAR

Ending date ■ MONTH DAY YEAR

1. Basic research payments paid or incurred to qualified organizations in Texas during the period in Item i (See instructions on back.):
(a) in Strategic Investment Areas (SIA) (b) Not in Strategic Investment Areas (c) Add Items 1a and 1b

1a. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ 1b. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ 1c. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

2. SIA Bonus [Multiply Item 1a by 100% (1.0). NOTE: For reports originally due before January 1, 2002, multiply Item 1a by 50% (0.5).] 2. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

3. Total basic research payments (Add Items 1c and 2.) 3. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

4. Qualified organization base period amount (See instructions on back.) 4. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

5. Excess qualified research payments (Item 3 minus Item 4. If negative, enter 0.) 5. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

6. Total qualified research expenses in Texas during the period in Item i (See instructions on back.):
(a) in Strategic Investment Areas (SIA) (b) Not in Strategic Investment Areas (c) Add Items 6a and 6b

6a. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ 6b. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ 6c. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

7. SIA Bonus [Multiply Item 6a by 100% (1.0). NOTE: For reports originally due before January 1, 2002, multiply Item 6a by 50% (0.5).] 7. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

8. Total qualified research expenses (Add Items 6c and 7.) 8. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

9. Enter fixed-base percentage, but not more than 16% (0.16) (See instructions on back.) 9. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

10. Enter average annual Texas gross receipts (See instructions on back.) 10. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

11. Base amount (Multiply Item 9 by Item 10.) 11. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

12. Excess qualified research expenses (Item 8 minus Item 11. If negative, enter 0.) 12. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

13. Regular credit base (Add Item 5 and the smaller of Item 12 or 50% of Item 8. See instructions on back.) 13. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

14. Regular credit [Multiply Item 13 by 5% (.05). NOTE: For reports originally due before January 1, 2002, multiply Item 13 by 4% (.04).] 14. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

15. Research credit carried forward to this year from prior years (Item 20 from Schedule F of the prior report plus Item 10a minus Item 10b from schedule D of the prior report.)... 15. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

16. Available credit before limits (Add Items 14 and 15.) 16. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

17. Tax due before credits (Enter the larger of Item 12 from Schedule A or Item 29 from Schedule B, OR if a final report, enter Item 15 from Form 05-139.) 17. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

18. Available credit limit [Multiply Item 17 by 50% (0.50). NOTE: For reports originally due before January 1, 2002, multiply Item 17 by 25% (0.25).] 18. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

19. Research credit available (Enter the smaller of Item 16 or Item 18. Also enter in Item 10a, Schedule D.) 19. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

20. Research credit carried forward to future years (Item 16 minus Item 19.) 20. ■ ■ ■ ■ ■ ■ ■ ■ ■ ■

Research payments and expenses entered in Items 1c and 6c must be listed by county on Credit Worksheet - Schedule K. Blacken box 4 on Schedule K.

You have certain rights under Ch. 559, Government Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free number listed on your report.

INSTRUCTIONS FOR COMPLETING TEXAS FRANCHISE TAX RESEARCH AND DEVELOPMENT CREDIT REGULAR SCHEDULE F

Please see Rule 3.578 and Texas Tax Code, Chapter 171, Subchapter O for additional details concerning this credit.

- Item 1** Basic research payments as determined under Internal Revenue Code (IRC), sec. 41(e)(1)(A), but only the portion incurred in Texas.
- Item 4** The qualified organization base period amount as determined under IRC, sec. 41(e), but only the Texas portion.
- Item 6** Qualified research expenses as determined under IRC sec. 41, but only the portion incurred in Texas.
- Item 9** The fixed-base percentage depends on whether you are an existing company or a startup company.
A startup company is one that had both gross receipts and qualified research expenses either:
1. for the first time in a tax year beginning after 1983, or
 2. for fewer than 3 tax years beginning after 1983 and before 1989.
- The fixed-base percentage for a startup company is 3%.
- The fixed-based percentage for an existing company (any company that is not a startup company) is figured by dividing the aggregate qualified research expenses paid or incurred in Texas for the tax years beginning after 1983 and before 1989 by the aggregate gross receipts earned in Texas for those tax years. Round off the percentage to the nearest 1/100th of 1% (i.e., four decimal places). The percentage cannot exceed 16%.
- Item 10** Enter the average annual Texas gross receipts (reduced by returns and allowances) for the 4 tax years preceding the tax year for which the credit is being determined.
- Item 13** In no event shall the base amount be less than 50% of the qualified research expenses for the period upon which the report is based. See IRC sec. 41(c)(2).

***Research payments and expenses entered in Items 1c and 6c must be listed by county on Credit Worksheet - Schedule K.
Blacken box 4 on Schedule K.***

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