

Orphan Drug Credit

OMB No. 1545-1505

► Information about Form 8820 and its instructions is available at 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

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1		
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	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, 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, line 1h	6		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

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

Part II Orphan Drug Information (see instructions)

(a)	(b) Name of orphan drug	(c) Designation application number	(d) Date drug designated (mm/dd/yyyy)
7a			
b			
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