

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Orphan Drug Credit

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

1 Qualified clinical testing expenses paid or incurred during the tax year	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 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 the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	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 the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800)	6		