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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Name(s) shown on return

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Reserved				1		
2	Reserved				2		
3	Reserved				3		
4	Reserved				4		
5	Reserved				5		
6	Reserved				6		
7	Reserved				7		
8	Reserved				8		
9	Reserved				9		
10	Reserved				10		%
11	Reserved				11		
12	Reserved				12		
13	Reserved				13		
14	Reserved				14		
15	Reserved				15		
16	Reserved				16		
17	Reserved				17		

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Reserved				18		
19	Reserved				19		
20	Reserved				20		
21	Reserved				21		
22	Reserved				22		
23	Reserved				23		
24	Reserved				24		
25	Reserved				25		
26	Reserved				26		
27	Reserved				27		
28	Reserved				28		
29	Reserved				29		
30	Reserved				30		
31	Reserved				31		
32	Reserved				32		

Section B—Alternative Simplified Credit. (continued)

33 Reserved	33		
34 Reserved	34		

Section C—Summary

35 Reserved	35		
36 Reserved	36		
37 Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37		
38 Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38		
39 Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40 Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	40		

DRAFT AS OF
September 19, 2014
DO NOT FILE