

## Texas Franchise Tax Research and Development Activities Credits Schedule

Taxpayer number       Tcode 13259 Annual

Report year

Taxpayer name

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**Qualified research expenses in Texas (QRET)**

1a. Total QRET for the period covered by this report

1a. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
↓	↓	↓	↓	↓	↓	↓	↓	↓	↓

1b. QRET under higher education contracts for the period covered by this report

1b. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
↓	↓	↓	↓	↓	↓	↓	↓	↓	↓

2a. Total QRET in 1st preceding tax period

2a. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
↓	↓	↓	↓	↓	↓	↓	↓	↓	↓

2b. QRET under higher education contracts for the 1st preceding tax period

2b. ■

3a. Total QRET in 2nd preceding tax period

3a. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
↓	↓	↓	↓	↓	↓	↓	↓	↓	↓

3b. QRET under higher education contracts for the 2nd preceding tax period

3b. ■

4a. Total QRET in 3rd preceding tax period

4a. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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4b. QRET under higher education contracts for the 3rd preceding tax period

4b. ■

**Credit Calculation for Entities with 3 preceding periods of QRET** (If entity has no QRET in one or more of the 3 preceding periods, skip to Item 10.)

5. Average QRET for preceding periods (Average of amounts in Items 2a, 3a, and 4a)

5. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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6. Average QRET x 50% (Multiply Item 5 by 0.50)

6. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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7. Difference (Item 1a minus Item 6. If less than zero, enter zero)

7. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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8. Credit (If amount in Item 1b is zero, multiply Item 7 by 5% (0.05); otherwise, leave Item 8 blank and calculate credit in Item 9)

8. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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9. Credit (If amount in Item 1b is greater than zero, multiply Item 7 by 6.25% (0.0625))

9. ■

**Credit Calculation for Entities with no QRET in one or more of the 3 preceding periods** (If entity has 3 preceding periods of QRET, skip to Item 12.)

10. Credit (If amount in Item 1b is zero, multiply Item 1a by 2.5% (0.025); otherwise, leave Item 10 blank and calculate credit in Item 11)

10. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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11. Credit (If amount in Item 1b is greater than zero, multiply Item 1a by 3.125% (0.03125))

11. ■

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**Research and Development (R & D) Activities Credit**

12. R & D activities credit (Enter amount in either Item 8, 9, 10 or 11)

12. ■

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13. R & D activities credit carried forward from prior years

13. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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14. R & D activities credit available (Add Item 12 plus Item 13)

14. ■

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**R & D Employment in Texas for the Period Covered by this Report**

15. Average number of research and development positions

15. ■

↓	↓	↓	↓	↓	↓	↓	↓
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16. Average salary of research and development positions

16. ■

↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
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