

FORM N-319 (REV. 2011)	<h2 style="margin:0;">TAX CREDIT FOR RESEARCH ACTIVITIES</h2> <p style="font-size: small; margin: 0;">(Note: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed for the same taxable year.)</p> Or fiscal year beginning _____, 2011, and ending _____, 20____	TAX YEAR <h1 style="margin:0;">2011</h1>
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ATTACH TO FORM N-11, N-15, N-20, N-30, N-35, N-40, OR, N-70NP
WHICHEVER IS APPLICABLE.

Name(s) as shown on Form N-11, N-15, N-20, N-30, N-35, N-40, or, N-70NP	SSN or FEIN
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NOTE: The Tax Credit for Research Activities expired on December 31, 2010. You may claim the tax credit only if you received a distributive share of the tax credit from a partnership, trust, estate, or S corporation.

<p>1 Flow through of Hawaii tax credit for research activities received from other entities, if any. <i>Check the applicable box below.</i> Enter the name and Federal Employer I.D. No. of Entity:</p> <p><input type="checkbox"/> a S corporation shareholder — enter amount from 2010 Schedule K-1 (Form N-35), line 12i and/or 2011 Schedule K-1 (Form N-35), line 16i</p> <p><input type="checkbox"/> b Partner — enter amount from 2010 and/or 2011 Schedule K-1 (Form N-20), line 19</p> <p><input type="checkbox"/> c Beneficiary — enter amount from 2010 and/or Schedule K-1 (Form N-40), line 7d</p> <p><input type="checkbox"/> d Patron — enter the amount from federal Form 1099-PATR.....</p> <p>Enter the amount of the credit received from other entities here, rounded to the nearest dollar for individual taxpayers, and on the appropriate line for the credit on Schedule CR (for Form N-11, N-15, N-30, and N-70NP filers); Form N-20, Schedule K; Form N-35, Schedule K; or Form N-40, Schedule F; whichever is applicable</p>	1
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GENERAL INSTRUCTIONS

Note: The Tax Credit for Research Activities expired on December 31, 2010. You may claim the tax credit only if you received a distributive share of the tax credit from a partnership, trust, estate, or S corporation.

Note: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed for the same taxable year.

Deadline for claiming the credit

Claims for the credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year. Failure to properly claim the credit shall constitute a waiver of the right to claim the credit.

SPECIFIC INSTRUCTIONS

Enter your fiscal or short tax year in the space provided.

Line 1.—Enter the name and federal employer identification number of any flow-through entity who has passed the tax credit for research activities through to the taxpayer. If additional space is needed, include the information on an attached schedule. Also, enter the amount of the credit received from the flow-through entity here, rounded to the nearest dollar for individual taxpayers, and on the appropriate line for the credit on Schedule CR (for Form N-11, N-15, N-30, and N-70NP filers); Form N-20, Schedule K; Form N-35, Schedule K; or Form N-40, Schedule F; whichever is applicable.