2019 Assignment of Credit

3544

Attach to **Form 100, 100S,** or **Form 100W.** See instructions. Attach additional **form(s) FTB 3544**, if necessary.

Key corporation name	California key corporation number	Key corporation principal business activity code

Credit name: ⊙ _____

Credit code: ⊙ _____ _____ _____

(Top portion to be completed by both the assignor and the assignees)

Check the appropriate box. See Instructions.   Assignor ☐   Assignee ☐

Credit Assignment: Complete **EITHER Part A** or **Part B** of this form if:
- The corporation is making an election to assign credit, complete **Part A**.
- The corporation is reporting receipt of credit or claiming received credit, skip **Part A** and complete **Part B**

Part A   Election to Assign Credit Within Combined Reporting Group

FOR ASSIGNORS ONLY: Complete this part only when **ASSIGNING** the credit. The Election is **IRREVOCABLE.** File a separate form for each assignor per credit. Part A must be completed in **FULL** for your election to be valid.

Assignor name	Assignor California corporation number or FEIN	Assignor principal business activity code

	(a) Assignee name	(b) Assignee California corporation number or FEIN	(c) Certificate number or agreement number (if applicable)	(d) Taxable year credit was generated	(e)* Limitations	(f) Credit amount available for assignment	(g) Credit amount assigned	(h) Balance available, column (f) less column (g)
1	⊙	⊙		⊙	⊙	⊙	⊙	⊙
2	⊙	⊙		⊙	⊙	⊙	⊙	⊙
3	⊙	⊙		⊙	⊙	⊙	⊙	⊙
4	⊙	⊙		⊙	⊙	⊙	⊙	⊙
5	⊙	⊙		⊙	⊙	⊙	⊙	⊙
6	⊙	⊙		⊙	⊙	⊙	⊙	⊙
7	⊙	⊙		⊙	⊙	⊙	⊙	⊙
8	⊙	⊙		⊙	⊙	⊙	⊙	⊙
9	⊙	⊙		⊙	⊙	⊙	⊙	⊙
10	⊙	⊙		⊙	⊙	⊙	⊙	⊙
11	⊙	⊙		⊙	⊙	⊙	⊙	⊙
12	⊙	⊙		⊙	⊙	⊙	⊙	⊙
13	⊙	⊙		⊙	⊙	⊙	⊙	⊙
14	**Total credit assigned.** Add amounts in column (g). See instructions						⊙	

* Check column (e) if the credit assigned is subject to limitations. See instructions.

Part B List of Assigned Credit Received and /or Claimed by Assignee

FOR ASSIGNEES ONLY: Complete this part in FULL when credit is received or claimed. File a separate form for each assignee per credit.

Assignee name	Assignee California corporation number or FEIN

	(a) Assignor name	(b) Assignor California corporation number or FEIN	(c) Taxable year assigned credit was generated	(d) Taxable year assigned credit was received	(e) Certificate number or agreement number (if applicable)
1	⊙	⊙	⊙	⊙	
2	⊙	⊙	⊙	⊙	
3	⊙	⊙	⊙	⊙	
4	⊙	⊙	⊙	⊙	
5	⊙	⊙	⊙	⊙	
6	⊙	⊙	⊙	⊙	
7	⊙	⊙	⊙	⊙	
8	⊙	⊙	⊙	⊙	

	(f) Initial assigned credit amount received	(g) Assigned credit received in 2019 taxable year	(h) Assigned credit carryover from prior years	(i) Assigned credit available, column (g) plus column (h)	(j) Assigned credit claimed in 2019 taxable year	(k) Carryover to future years column(i) minus column (j)
1	⊙	⊙	⊙	⊙	⊙	⊙
2	⊙	⊙	⊙	⊙	⊙	⊙
3	⊙	⊙	⊙	⊙	⊙	⊙
4	⊙	⊙	⊙	⊙	⊙	⊙
5	⊙	⊙	⊙	⊙	⊙	⊙
6	⊙	⊙	⊙	⊙	⊙	⊙
7	⊙	⊙	⊙	⊙	⊙	⊙
8	⊙	⊙	⊙	⊙	⊙	⊙
9	Total............			⊙	⊙	⊙