

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: <input checked="" type="radio"/> _____ | | Credit code: <input checked="" type="radio"/> _____ |

(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 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 2 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 3 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 4 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 5 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 6 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 7 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 8 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 9 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 10 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 11 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 12 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 13 | <input checked="" type="radio"/> | <input checked="" type="radio"/> | | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> | |
| 14 | Total credit assigned. Add amounts in column (g). See instructions | | | | | | | <input checked="" type="radio"/> | |

* 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 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 2 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 3 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 4 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 5 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 6 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 7 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| 8 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |

| | (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 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 2 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 3 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 4 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 5 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 6 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 7 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 8 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 9 | Total | | | | | |