

# 2020 Assignment of Credit

## 3544

Attach to Form 100, Form 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 assignee)

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 ASSIGNEES 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

	(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"/>
2				<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"/>
4				<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"/>
6				<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"/>
8				<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"/>
10				<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"/>
12				<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"/>

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 2020 taxable year	(h) Assigned credit carryover from prior years	(i) Assigned credit available column (g) plus column (h)	(j) Assigned credit claimed in 2020 taxable year	(k) Carryover to future years column (i) minus column (j)
1	○	○	○	○	○	○
2	○	○	○	○	○	○
3	○	○	○	○	○	○
4	○	○	○	○	○	○
5	○	○	○	○	○	○
6	○	○	○	○	○	○
7	○	○	○	○	○	○
8	○	○	○	○	○	○
9 Total	.....	.....	.....	.....	.....	.....