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If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Orphan Drug Credit**

► Information about Form 8820 and its instructions is available at [www.irs.gov/form8820](http://www.irs.gov/form8820).  
 ► Attach to your tax return.

Name(s) shown on return

Identifying number

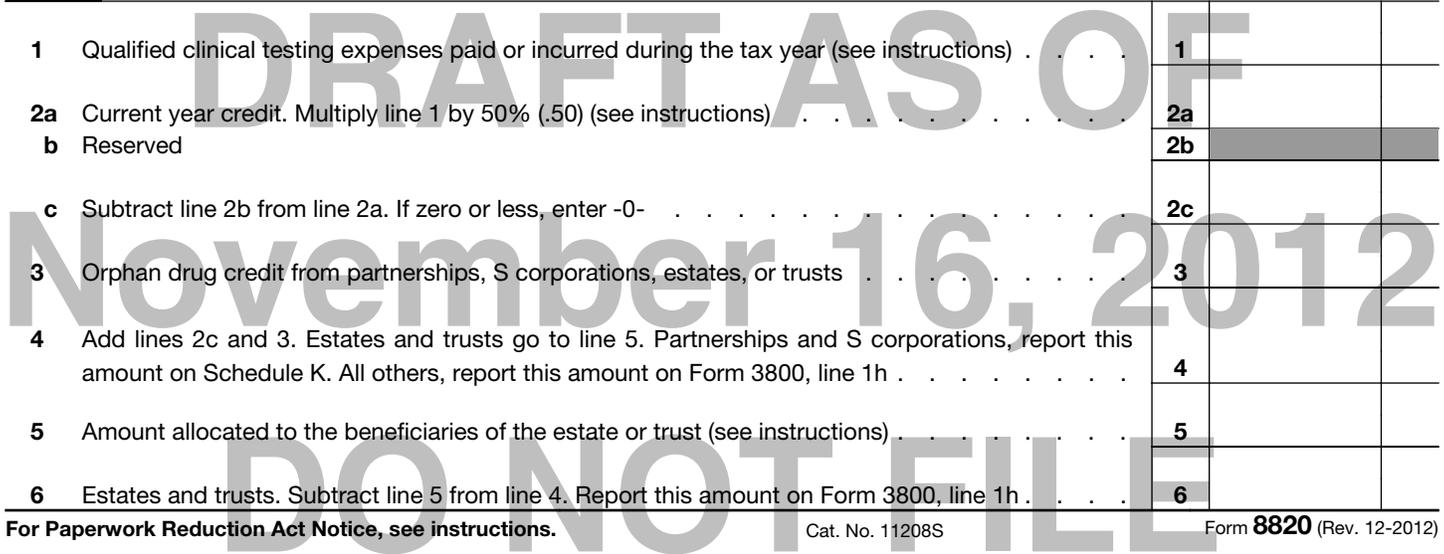
**Part I Current Year Credit**

<b>1</b>	Qualified clinical testing expenses paid or incurred during the tax year (see instructions) . . . . .	<b>1</b>	
<b>2a</b>	Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>	
<b>b</b>	Reserved	<b>2b</b>	
<b>c</b>	Subtract line 2b from line 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	
<b>3</b>	Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>	
<b>4</b>	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h . . . . .	<b>4</b>	
<b>5</b>	Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h . . . . .	<b>6</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 12-2012)



**Part II Orphan Drug Information** (see instructions)

(a)	(b) Name of orphan drug	(c) Designation application number	(d) Date drug designated (mm/dd/yyyy)
7a			
b			
c			
d			
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DRAFT AS OF  
November 16, 2012  
DO NOT FILE