

**Part IV Available Credit Carryover (Credit for Increased Research Activities)
(Corporations and S Corporations only)**

[Part IV applies only to credits for qualified research expenses and basic research payments incurred in taxable years beginning from and after December 31, 2000]

| | (a) Carryover from taxable year ending | (b) Original amount of credit | (c) Amount previously used or expired | (d) Available carryover - subtract column (c) from column (b) |
|----|---|----------------------------------|--|--|
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| 39 | Total available credit carryover | | | |

**Part V Conversion of Excess Qualified Research Expenses (QRE) Carryover to Credit Carryover
(Corporations and S Corporations only)**

[Part V applies to excess qualified research expenses incurred by corporations or S corporations in taxable years beginning prior to January 1, 2001]

| | (a) Carryover of excess QRE from taxable year ending | (b) Original amount of excess QRE | (c) Amount of excess QRE previously used to compute a credit (for taxable years beginning prior to January 1, 2001) | (d) Available carryover of excess QRE - subtract column (c) from column (b) | (e) Computed conversion credit carryover - multiply column (d) by 20 percent (.20) |
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| 48 | Total computed conversion credit carryover | | | | |

Part VI Available Conversion Credit Carryover (Corporations and S corporations only)

| | (a) | (b) | (c) | (d) |
|----|--|--------------------------------------|-----------------------------------|---|
| | Conversion credit carryover from taxable year ending | Original conversion credit carryover | Amount previously used or expired | Available conversion credit carryover - subtract column (c) from column (b) |
| 49 | | | | |
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| 57 | Total available conversion credit carryover..... | | | |

Part VII Total Available Credit (Corporations and S corporations only)

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|----|---|----|--|--|
| 58 | Current year's credit. - enter the amount from Part I, line 16. Corporate partners of a partnership - enter the amount from Part III, line 23 | 58 | | |
| 59 | Available credit carryover - from Part IV, line 39, column (d)..... | 59 | | |
| 60 | Available conversion credit carryover - from Part VI, line 57, column (d) | 60 | | |
| 61 | Total available credit - add lines 58, 59, and 60. Enter result here and on Form 300 Part I, line 6. | 61 | | |