

Name(s) shown on return

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)			<b>1</b>	
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>			
<b>3</b>	Qualified organization base period amount	<b>3</b>			
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-			<b>4</b>	
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>			
<b>6</b>	Cost of supplies	<b>6</b>			
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>			
<b>8</b>	Enter the applicable percentage of contract research expenses (see instructions)	<b>8</b>			
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>			
<b>10</b>	Enter fixed-base percentage, but not more than 16% (see instructions)	<b>10</b>		%	
<b>11</b>	Enter average annual gross receipts (see instructions)	<b>11</b>			
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>			
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>			
<b>14</b>	Multiply line 9 by 50% (.50)	<b>14</b>			
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14			<b>15</b>	
<b>16</b>	Add lines 1, 4, and 15			<b>16</b>	
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			<b>17</b>	

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			<b>18</b>	
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>			
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>			
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-			<b>21</b>	
<b>22</b>	Add lines 18 and 21			<b>22</b>	
<b>23</b>	Multiply line 22 by 20% (.20)			<b>23</b>	
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>			
<b>25</b>	Cost of supplies	<b>25</b>			
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>			
<b>27</b>	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	<b>27</b>			
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>			
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>			
<b>30</b>	Divide line 29 by 6.0	<b>30</b>			
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>			
<b>32</b>	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)			<b>32</b>	