

Credit for Increasing Research Activities

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form6765 for instructions and the latest information.**

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.

1 Certain amounts paid or incurred to energy consortia (see instructions)		1	
2 Basic research payments to qualified organizations (see instructions)	2		
3 Qualified organization base period amount	3		
4 Subtract line 3 from line 2. If zero or less, enter -0-		4	
5 Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6 Cost of supplies	6		
7 Rental or lease costs of computers (see instructions)	7		
8 Enter the applicable percentage of contract research expenses. See instructions	8		
9 Total qualified research expenses. Add lines 5 through 8	9		
10 Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%	
11 Enter average annual gross receipts. See instructions	11		
12 Multiply line 11 by the percentage on line 10	12		
13 Subtract line 12 from line 9. If zero or less, enter -0-	13		
14 Multiply line 9 by 50% (0.50)	14		
15 Enter the smaller of line 13 or line 14		15	
16 Add lines 1, 4, and 15		16	
17 Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) 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		17	

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

18 Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	
19 Basic research payments to qualified organizations (see the line 2 instructions)	19		
20 Qualified organization base period amount (see the line 3 instructions)	20		
21 Subtract line 20 from line 19. If zero or less, enter -0-		21	
22 Add lines 18 and 21		22	
23 Multiply line 22 by 20% (0.20)		23	
24 Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		
25 Cost of supplies	25		
26 Rental or lease costs of computers (see the line 7 instructions)	26		
27 Enter the applicable percentage of contract research expenses. See the line 8 instructions	27		
28 Total qualified research expenses. Add lines 24 through 27	28		
29 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	29		
30 Divide line 29 by 6.0	30		
31 Subtract line 30 from line 28. If zero or less, enter -0-	31		
32 Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	

For Paperwork Reduction Act Notice, see separate instructions.