

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 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Fiscal year filers: see instructions. 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.