

# Credit for Increasing Research Activities

▶ **Attach to your tax return.**  
 ▶ Go to [www.irs.gov/Form6765](http://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.

<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% (0.16) (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% (0.50) . . . . .	<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 15.8% (0.158). 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 . . . . .		<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% (0.20) . . . . .		<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% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06) . . . . .		<b>32</b>
<b>33</b>	Add lines 23 and 32 . . . . .		<b>33</b>
<b>34</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 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>34</b>

For Paperwork Reduction Act Notice, see separate instructions.