

Credit for Increasing Research Activities

OMB No. 1545-0619

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

Attachment
Sequence No. **676**

Name(s) shown on return

Identifying number

- A** Are you electing the reduced credit under section 280C? See instructions ☐ Yes ☐ No
B Are you a member of a controlled group or business under common control? ☐ Yes ☐ No

If "Yes," complete and attach the required statement. See instructions for required attachment.

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	
Note: Complete Section F before going to line 5.			
5	Total qualified research expenses (QREs). Enter amount from line 48	5	
6	Enter fixed-base percentage, but not more than 16% (0.16). See instructions	6	%
7	Enter average annual gross receipts. See instructions	7	
8	Multiply line 7 by the percentage on line 6	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	
10	Multiply line 5 by 50% (0.50)	10	
11	Enter the smaller of line 9 or line 10	11	
12	Add lines 1, 4, and 11	12	
13	If you elect to reduce the credit under section 280C, then multiply line 12 by 15.8% (0.158). If not, multiply line 12 by 20% (0.20) and see instructions for the statement that must be attached	13	

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

14	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	14	
15	Basic research payments to qualified organizations (see the line 2 instructions)	15	
16	Qualified organization base period amount (see the line 3 instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0-	17	
18	Add lines 14 and 17	18	
19	Multiply line 18 by 20% (0.20)	19	
Note: Complete Section F before going to line 20.			
20	Total qualified research expenses (QREs). Enter amount from line 48	20	
21	Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23	21	
22	Divide line 21 by 6.0	22	
23	Subtract line 22 from line 20. If zero or less, enter -0-	23	
24	Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06)	24	
25	Add lines 19 and 24	25	
26	If you elect to reduce the credit under section 280C, then multiply line 25 by 79% (0.79). If not, enter the amount from line 25 and see the line 13 instructions for the statement that must be attached	26	

For Paperwork Reduction Act Notice, see separate instructions.

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