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Form <b>6765</b>
(Rev. December 2018)
Department of the Treasury Internal Revenue Service
Name(s) shown on return

## **Credit for Increasing Research Activities**

OMB No. 1545-0619

► Attach to your tax return.

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

► Go to www.irs.gov/Form6765 for instructions and the latest information.

Attachment Sequence No. **81** 

Identifying number

altern	ative simplified credit.		
1	Certain amounts paid or incurred to energy consortia (see instructions)	1	
2	Basic research payments to qualified organizations (see instructions)		
3	Qualified organization base period amount		
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)		
6	Cost of supplies		
7	Rental or lease costs of computers (see instructions)		
8	Enter the applicable percentage of contract research expenses. See <b>8</b>		
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		
12	Multiply line 11 by the percentage on line 10		
13	Subtract line 12 from line 9. If zero or less, enter -0		
14	Multiply line 9 by 50% (0.50)		
15	Enter the <b>smaller</b> 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 □ No □ 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	47	
		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 instru	uction	s)		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)						
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	e 28 b	oy 6% (0.06)		32		
For Pa	perwork Reduction Act Notice, see separate instructions.	Cat. No.	. 13700H		F	orm <b>6765</b> (Rev. 12	2-2018)

## Section B-Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? ► Yes □ No □ 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	34		
Sectio	on C-Current Year Credit	ŀ		
35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35		
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0	36		
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37		
38	Add lines 36 and 37	38		
	<ul> <li>Estates and trusts, go to line 39.</li> <li>Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.</li> </ul>			
	• Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44.			
	• Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business.			
	• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.			
	<b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.			
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40		
	on D-Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the	e pay	roll tax election of	does
not ap	pply. See instructions.			
41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions			
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42		
43	General business credit carryforward from the current year (see instructions). Partnerships and			

	S corporations skip this line and go to line 44	43	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest		
	of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e).		
	Members of controlled groups or businesses under common control: see instructions for the		
	statement that must be attached	44	

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