



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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 (QRE). 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 (QRE). Enter amount from line 48	20			
21 Enter your total QRE for the prior 3 tax years. If you had no QRE 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.

Cat. No. 13700H

Form **6765** (Rev. 12-2024)

Section C—Current Year Credit

Table with 3 columns: Line number, Description, and Amount. Rows 27-32 include instructions for calculating the current year credit, such as 'Enter the portion of the credit from Form 8932, line 2...' and 'Subtract line 27 from line 13 or line 26...'.

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

Table with 3 columns: Line number, Description, and Amount. Rows 33a-36 include instructions for qualified small business payroll tax election, such as 'Check this box if you are a qualified small business electing the payroll tax credit...' and 'Enter the portion of line 28 elected as a payroll tax credit...'.

Section E—Other Information. See instructions.

Table with 3 columns: Line number, Description, and Amount. Rows 37-41 include questions about QRE components, such as 'Enter the number of business components generating the QRE on line 5 or line 20' and 'Did you acquire or dispose of any major portion of a trade or business...'.

Section F—Qualified Research Expenses Summary. See instructions.

Table with 3 columns: Line number, Description, and Amount. Rows A-48 include instructions for qualified research expenses, such as 'Are you required to complete Section G?' and 'Total wages for qualified services for all business components...'.

Section G—Business Component Information. Complete lines 49(a) through 49(f) for each business component you are required to report. See instructions. Attach additional sheets if necessary to capture all business components.

BC	49(a) EIN of the controlled group member conducting the research activities on this business component	49(b) Controlled group member's principal business activity code	49(c) Business component's name or unique alphanumeric identifier (see instructions)	49(d) Business component type (select one from available options)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
BC	49(e) Software (if applicable, select from the available options)		49(f) Describe the information sought to be discovered. Use the space provided.	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

Section G—Business Component Information (continued). Complete lines 50 through 56 for each business component. If you have more than fifteen business components, see instructions.

BC	50 Direct research wages for qualified services	51 Direct supervision wages for qualified services	52 Direct support wages for qualified services	53 Total qualified wages (add line 50, line 51, and line 52)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
Total from attachments				
Total				

BC	54 Cost of supplies	55 Rental or lease cost of computers	56 Applicable amount of contract research expenses (see instructions for reporting basic research payments)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Total from attachments			
Total			