

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

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(Rev. December 2024) Department of the Treasury Internal Revenue Service

Name(s) shown on return

Credit for Increasing Research Activities

Attach to your tax return. Go to www.irs.gov/Form6765 for instructions and the latest information. OMB No. 1545-0619

Attachment Sequence No. **676**

Identifying number

A Are you electing the reduced credit under section 280C? See instructions					
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 atternative simplified credit. 1	Α	Are you electing the reduced credit under section 280C? See instructions		. 🗌 Yes	☐ No
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) 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- Note: Complete Section F before going to line 5. 5 Total qualified research expenses (QRE). Enter amount from line 48 6 Enter fixed-base percentage, but not more than 16% (0.15). See instructions 7 Enter average annual gross receipts. See instructions 8 Multiply line 7 by the percentage on line 6 9 Subtract line 8 from line 5. If zero or less, enter -0- 10 Multiply line 5 by 50% (0.50) 11 Enter the smaller of line 9 or line 10 12 Add lines 1, 4, and 11 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) 15 Basic research payments to qualified organizations (see the line 2 instructions) 16 Qualified organization base period amount (see the line 3 instructions) 17 Subtract line 16 from line 15. If zero or less, enter -0- 18 Add lines 14 and 17 19 Multiply line 18 by 20% (0.20) Note: Complete Section F before going to line 20. 20 Total qualified research expenses (QRE). Enter amount from line 48 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 22 Divide line 21 by 6.0 4 Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06) 24 Add lines 19 and 24 4 Certain amounts paid or incurred to energy consortia (see the line 2 instructions)	В	Are you a member of a controlled group or business under common control?		. Yes	☐ No
alternative simplified credit. 1 Certain amounts paid or incurred to energy consortia (see instructions) 2 Basic research payments to qualified organizations (see instructions) 2 Qualified organization base period amount 4 Subtract line 3 from line 2, If zero or less, enter -0- Note: Complete Section F before going to line 5. 5 Total qualified research expenses (QRE). Enter amount from line 48 6 Enter fixed-base percentage, but not more than 16% (0.16). See instructions 7 Retra vareage annual gross receipts. See instructions 8 Multiply line 7 by the percentage on line 6 9 Subtract line 8 from line 5, If zero or less, enter -0- 10 Multiply line 5 by 50% (0.50) 11 Enter the smaller of line 9 or line 10 12 Add lines 1, 4, and 11 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) 15 Basic research payments to qualified organizations (see the line 2 instructions) 16 Qualified organization base period amount (see the line 3 instructions) 16 Under the payment of the section of the statement that must be attached. 17 Subtract line 16 from line 15. If zero or less, enter -0- 18 Add lines 14 and 17 19 Multiply line 18 by 20% (0.20) 19 Note: Complete Section F before going to line 20. 10 Total qualified research expenses (QRE). Enter amount from line 48 20 21 Enter your total CRE for the prior 3 tax years. If you had no QRE in any 1 of those years, skip lines 22 and 23 22 Divide line 21 by 6.0 24 Add lines 19 and 24 25 Multiply line 18 by 60 (0.06) 24 Add lines 19 and 24 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.	If "Y	es," complete and attach the required statement. See instructions for required attachment.			
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9 Subtract line 8 from line 5. If zero or less, enter -0	7				
Multiply line 5 by 50% (0.50)	8				
11 Enter the smaller of line 9 or line 10	9	Subtract line 8 from line 5. If zero or less, enter -0			
12 Add lines 1, 4, and 11	10	Multiply line 5 by 50% (0.50)			
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Section B—Alternative Simplified Credit. Skip this section if you are completing Section A. 14	13				
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Basic research payments to qualified organizations (see the line 2 instructions) Qualified organization base period amount (see the line 3 instructions)			144		
Qualified organization base period amount (see the line 3 instructions)			14		
Subtract line 16 from line 15. If zero or less, enter -0			-		
Add lines 14 and 17			4		
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Subtract line 22 from line 20. If zero or less, enter -0	22		-		
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		•	-		
Add lines 19 and 24		· · · · · · · · · · · · · · · · · · ·	24		
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					
the amount from line 25 and see the line 13 instructions for the statement that must be attached 26			25		
	_0		26		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13700H Form 6765 (Rev. 12-2024)	For			1 1 6765 (Re	v. 12-2024)

Form 6765 (Rev. 12-2024)

Section	on C—Current Year Credit		
27	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 13 or line 26 (whichever applies)	27	
28	Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0	28	
29	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	29	
30	Add lines 28 and 29	30	
	• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.		
	• 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 36.		
	• 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.		
	Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
31	Amount allocated to beneficiaries of the estate or trust (see instructions)	31	
32	Estates and trusts, subtract line 31 from line 30. 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	32	
	on D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the poply. See instructions.		tax election does
33a	Check this box if you are a qualified small business electing the payroll tax credit. See instructions		
b	Check the box if payroll tax is reported on a different EIN		
34	Enter the portion of line 28 elected as a payroll tax credit (do not enter more than \$500,000). See instructions	34	
35	General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36	35	
36	Partnerships and S corporations, enter the smaller of line 28 or line 34. All others, enter the smallest of line 28, line 34, or line 35. 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	36	
Section	on E-Other Information. See instructions.		
37	Enter the number of business components generating the QRE on line 5 or line 20	37	
38	Enter the amount of officers' wages included on line 42	38	
39	Did you acquire or dispose of any major portion of a trade or business in the tax year? Yes No		
40	Did you include any new categories of expenditures as current year QRE? □ Yes □ No		
41	Did you determine any of the QRE on line 5 or line 20 following the ASC 730 Directive?		
	If "Yes," enter the amount from Appendix C Line 19 (you may attach your Appendices A, B, C, and D here)	41	
	This ASC 730 Directive only applies to taxpayers with assets equal to or greater than \$10,000,000	71	
	who follow U.S. GAAP to prepare their Certified Audited Financial Statements showing the amount of		
	currently expensed Financial Statement R&D. See instructions.		
Section	on F-Qualified Research Expenses Summary. See instructions.		
	e you required to complete Section G? See instructions to determine if you are required to complete mplete Section F if you are not required to complete Section G		
42	Total wages for qualified services for all business components (do not include any wages used in figuring the work opportunity credit)	42	
43	Total costs of supplies for all business components	43	
44	Total rental or lease cost of computers for all business components	44	
45	Total applicable amount of contract research for all business components (do not include basic research payments)		
46	Enter the applicable amount of all basic research payments. See instructions . 46		
47 40	Add line 45 and line 46	47	
48	Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate .	48	

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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.

ВС	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)
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4				
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13 14			-	
15				
вс	(if ap	49(e) Software plicable, select from the available options)	Describe the information sough	49(f) It to be discovered. Use the space provided.
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2			7	
3				
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<u>5</u>				
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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.

вс	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				
ВС	54 Cost of supplies	Rental or lease c	5 A resea repo	56 pplicable amount of contract rch expenses (see instructions for orting basic research payments)
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4				_
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11				
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Total from attachments				
Total				

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