Form **6765**(Rev. March 2018) Department of the Treasury Internal Revenue Service

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. **81**

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						
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) .	2				
3	Qualified organization base period amount	3				
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)	5				
6	Cost of supplies	6				
7	Rental or lease costs of computers (see instructions)	7				
8	Enter the applicable percentage of contract research expenses. See					
	instructions	8				
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	11				
12	Multiply line 11 by the percentage on line 10	12				
13	Subtract line 12 from line 9. If zero or less, enter -0	13				
14	Multiply line 9 by 50% (0.50)	14				
15	Enter the smaller 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 13% (0.13). If "No," multiply line 16 by	20%	(0.20) and see the			
	instructions for the statement that must be attached. Fiscal year filers: so					
	of controlled groups or businesses under common control: see instruction					
	must be attached			17		
Section	on B-Alternative Simplified Credit. Skip this section if you are completin	a Sec	ction A			
18	Certain amounts paid or incurred to energy consortia (see the line 1 instru	ction	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)			23		
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		

Page 2 Form 6765 (Rev. 3-2018) Section B—Alternative Simplified Credit (continued) 33 Are you electing the reduced credit under section 280C? ▶ Yes No \square 34 If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 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 34 Section C-Current Year Credit Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also 35 35 Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. 36 36 37 Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . 37 38 38 • Estates and trusts, go to line 39. 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 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, Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D. 39 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 40 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. 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 42 43 General business credit carryforward from the current year (see instructions). Partnerships and 43 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

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