Form 6765						
(Rev. March 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.
 Go to www.irs.gov/Form6765 for instructions and the latest information.

Attachment Sequence No. 81

Identifying number

Section A-Regular Credit. S	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	
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	1
16	Add lines 1, 4, and 15				16	
17	Are you electing the reduced credit under section 280C? \blacktriangleright Yes \Box	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: se					
	of controlled groups or businesses under common control: see instruction					
	must be attached				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	uctions))	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 by	/ 6% (0.06)	32		
For Pa	perwork Reduction Act Notice, see separate instructions.	Cat. No. 1	13700H		Form 6765 (Rev. 3-20)18)

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 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		
	must be attached	34	

Section C-Current Year Credit

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		
	 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, 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.			
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		
	Dn D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the oply. See instructions.	e pay	roll tax election d	loes

41 42	Check this box if you are a qualified small business electing the payroll tax credit. See instructions Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	40	
43	General business credit carryforward from the current year (see instructions). Partnerships and	42	
44	S corporations skip this line and go to line 44	43	
	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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