



TaxNewsFlash

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IRS request for feedback on proposed changes to Form 6765, *Credit for Increasing Research Activities*

The IRS today released a [preview of proposed changes](#) [PDF 118 KB] to certain sections of Form 6765, *Credit for Increasing Research Activities*. The preview is provided by the IRS to solicit feedback in advance of the formal draft release process for form changes. The IRS is considering making the changes effective beginning with tax year 2024.

According to the IRS release—[IR-2023-173](#) (September 15, 2023)—proposed changes to Form 6765 will:

- Provide taxpayers with a consistent and predefined format for tax reporting
- Improve the information received for tax administration
- Build on ongoing efforts to manage research credit issues and resources in the most effective and efficient manner possible

Proposed changes include:

- A new Section E with five questions seeking miscellaneous information
- A new Section F for reporting quantitative and qualitative information for each business component, required under section 41
- Moving the “reduced credit” election question and the “controlled groups or businesses under common control” question from line 17 and line 34 to the top of Form 6765

The IRS is also requesting feedback on whether Section F should be optional for certain taxpayers. If Section F were optional for certain taxpayers, it would not affect the requirement to maintain books and records and to provide Section F information in similar format, if requested; and it would not apply to amended returns for the Research Credit.

Feedback on the proposed form changes, potential Section F options, and questions about these changes must be submitted to Lbi.rt.team@irs.gov with the subject line “Feedback/Questions F6765” by October 31, 2023.

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