



# TaxNewsFlash

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## IRS extends period for feedback on Form 6765 for research credit

The IRS announced that it is extending the comment period for the draft Instructions for Form 6765 until March 31, 2026, and is extending the dates for certain reporting requirements related to the Credit for Increasing Research Activities, also known as the research credit.

According to the IRS release—[IR-2025-99](#) (October 1, 2025), the IRS expects to release revised Form 6765 instructions for tax year 2025 (processing year 2026) in January 2026. While stakeholder engagement continues, Section G of Form 6765 will be optional for all filers for tax year 2025 (processing year 2026). For tax year 2026 (processing year 2027) and beyond, Section G will be mandatory for all filers, with optional reporting for:

- Qualified small business (QSB) taxpayers, defined in section 41(h)(3), who check the box to claim a reduced payroll tax credit
- Taxpayers with total qualified research expenses (QREs) equal to or less than \$1.5 million, determined at the control group level and equal to or less than \$50 million of gross receipts, as determined under section 448(c)(3) (without regard to subparagraph (A) thereof), claiming a research credit on an original filed return

The IRS also is extending the research credit claim transition period, which gives taxpayers 45 days to perfect a research credit claim for refund prior to IRS's final determination on the claim, through January 10, 2027.

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