

# PRO FORMA PACKAGE

Research Credit Filing Workpapers

**Sample Technology Company, Inc.**

Tax Years 2024-2025

Prepared by:



*Publication Sample*

## Proforma Draft

Calculation Method

Traditional

Form 6765  
2025

## Credit For Increasing Research Activities

| Name(s) shown on return                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Sample Technology Company, Inc. | Identifying Number                  | 0       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------|---------|
| A. Are you electing the reduced credit under section 280C? See Instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 |                                     | No      |
| B Are you a member of a controlled group or business under common control? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                 |                                     | No      |
| If "Yes," complete and attach the required statement. See instructions for required attachment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 |                                     |         |
| <b>Section A - Regular Credit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 |                                     |         |
| 1 Certain amounts paid or incurred to energy consortia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 1                                   | -       |
| 2 Basic research payments to qualified organizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2                               | -                                   |         |
| 3 Qualified organization base period amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                               | -                                   |         |
| 4 Subtract line 3 from line 2. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | 4                                   | -       |
| 5 Total qualified research expenses (QREs). Enter amount from line 48 . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5                               | 922,181                             |         |
| 6 Enter fixed-base percentage, but not more than 16% (0.16).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 6                               | 3.00%                               |         |
| 7 Enter average annual gross receipts. See instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7                               | -                                   |         |
| 8 Multiply line 7 by the percentage on line 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8                               | -                                   |         |
| 9 Subtract line 8 from line 5. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9                               | 922,181                             |         |
| 10 Multiply line 5 by 50% (0.50)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 10                              | 461,091                             |         |
| 11 Enter the smaller of line 9 or line 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | 11                                  | 461,091 |
| 12 Add lines 1, 4, and 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | 12                                  | 461,091 |
| 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                                  | 92,218  |
| <b>Section B - Alternative Simplified Credit. Skip this section if you are completing Section A.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                 |                                     |         |
| 14 Certain amounts paid or incurred to energy consortia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                 | 14                                  |         |
| 15 Basic research payments to qualified organizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15                              |                                     |         |
| 16 Qualified organization base period amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 16                              |                                     |         |
| 17 Subtract line 16 from line 15. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                 | 17                                  |         |
| 18 Add lines 14 and 17 . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 | 18                                  |         |
| 19 Multiply line 18 by 20% (0.20) .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 19                                  |         |
| 20 Total qualified research expenses (QREs). Enter amount from line 48 .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20                              |                                     |         |
| 21 Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23 . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 21                              |                                     |         |
| 22 Divide line 21 by 6.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 22                              |                                     |         |
| 23 Subtract line 22 from line 20. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 23                              |                                     |         |
| 24 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 25                                  |         |
| 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                                  |         |
| <b>Section C - Current Year Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                                     |         |
| 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                                  | 92,218  |
| 29 Credit for increasing research activities from partnerships, S corporations, estates, and trusts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 29                                  |         |
| 30 Add lines 28 and 29 . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 | 30                                  | 92,218  |
| <ul style="list-style-type: none"> <li>• Estates and trusts, go to line 31</li> <li>• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.</li> <li>• 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.</li> <li>• 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.</li> <li>• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.</li> </ul> |                                 |                                     |         |
| 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                                  |         |
| <b>Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                                     |         |
| 33a Check this box if you are a qualified small business electing the payroll tax credit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | <input checked="" type="checkbox"/> |         |
| b Check the box if payroll tax is reported on a different EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                 | <input type="checkbox"/>            |         |
| 34 Enter the portion of line 28 elected as a payroll tax credit (do not enter more than \$500,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 34                                  | 92,218  |
| 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).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                 | 36                                  | 92,218  |
| <b>Section E—Other Information.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |                                     |         |
| 37 Enter the number of business components generating the QREs 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?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | No                              |                                     |         |
| 40 Did you include any new categories of expenses as current year QREs? .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | No                              |                                     |         |
| 41 Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | No                              |                                     |         |
| If "Yes," enter the amount from Appendix C Line 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 | 41                                  |         |
| <b>Section F—Qualified Research Expenses Summary.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 |                                     |         |
| A Are you required to complete Section G?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 | No                                  |         |
| 42 Total wages for qualified services for all business components                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                 | 42                                  | 730,692 |
| 43 Total costs of supplies for all business components                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 43                                  | 137,164 |
| 44 Total rental or lease cost of computers for all business components                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 44                                  | -       |
| 45 Total applicable amount of contract research for all business components                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 45                              | 54,325                              |         |
| 46 Enter the applicable amount of all basic research payments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 46                              | -                                   |         |
| 47 Add line 45 and line 46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 | 47                                  | 54,325  |
| 48 Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                 | 48                                  | 922,181 |

## Proforma Draft

Calculation Method Traditional

Form 6765  
2024

## Credit For Increasing Research Activities

| Name(s) shown on return                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Sample Technology Company, Inc. | Identifying Number | 0      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------|--------|
| <b>Section A - Regular Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                    |        |
| 1 Certain amounts paid or incurred to energy consortia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 | 1                  | -      |
| 2 Basic research payments to qualified organizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5                               | 133,917            |        |
| 6 Cost of supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6                               | 61,997             |        |
| 7 Rental or lease costs of computers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 7                               | -                  |        |
| 8 Enter the applicable percentage of contract research expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 8                               | 454,189            |        |
| 9 Total qualified research expenses. Add lines 5 through 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9                               | 650,103            |        |
| 10 Enter fixed-base percentage, but not more than 16%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10                              | 3.00%              |        |
| 11 Enter average annual gross receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 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                              | 650,103            |        |
| 14 Multiply line 9 by 50% (0.50)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14                              | 325,052            |        |
| 15 Enter the smaller of line 13 or 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 15                              | 325,052            |        |
| 16 Add lines 1, 4, and 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 16                              | 325,052            |        |
| 17 Are you electing the reduced credit under section 280C? ► Yes No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 | No                 |        |
| If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 17                              | 65,010             |        |
| <b>Section B - Alternative Simplified Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 |                    |        |
| 18 Certain amounts paid or incurred to energy consortia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 18                 |        |
| 19 Basic research payments to qualified organizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 19                              |                    |        |
| 20 Qualified organization base period amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 24                              |                    |        |
| 25 Cost of supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 25                              |                    |        |
| 26 Rental or lease costs of computers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 26                              |                    |        |
| 27 Enter the applicable percentage of contract research expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 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 28 by 6% (0.06)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 | 32                 |        |
| 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 79% (0.79). If "No," enter the amount from line 33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 | 34                 |        |
| <b>Section C - Current Year Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 |                    |        |
| 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                 | 65,010 |
| 37 Credit for increasing research activities from partnerships, S corporations, estates, and trusts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 | 37                 |        |
| 38 Add lines 36 and 37                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 | 38                 | 65,010 |
| <ul style="list-style-type: none"> <li>• Estates and trusts, go to line 39.</li> <li>• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.</li> <li>• 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.</li> <li>• 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.</li> <li>• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.</li> </ul> |                                 |                    |        |
| 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                 |        |
| <b>Section D - Qualified Small Business Payroll Tax Election and Payroll Tax Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                    |        |
| 41 Check this box if you are a qualified small business electing the payroll tax credit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/>        |                    |        |
| 42 Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 42                 |        |
| 43 General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 | 43                 |        |
| 44 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).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 44                 |        |

## Proforma Draft

### Form 8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities

|                                                                            |                                     |                                                                  |
|----------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------|
| Employer Identification Number (EIN)                                       | 0                                   |                                                                  |
| Name (not your trade name)                                                 |                                     | Sample Technology Company, Inc.                                  |
| The credit from Part 2, Line 12, will be reported on (check only one box): |                                     |                                                                  |
|                                                                            | <input checked="" type="checkbox"/> | Form 941, 941-PR, or 941-SS                                      |
|                                                                            | <input type="checkbox"/>            | Form 943 or 943-PR                                               |
|                                                                            | <input type="checkbox"/>            | Form 944 or 944(SP)                                              |
| Calendar Year                                                              | 2026                                | You must select quarter if you file Form 941, 941-PR, or 941-SS. |

|                                     |                                |
|-------------------------------------|--------------------------------|
| Report for this quarter . . .       |                                |
| Check only one box.                 |                                |
| <input type="checkbox"/>            | 1: January, February, March    |
| <input type="checkbox"/>            | 2: April, May, June            |
| <input type="checkbox"/>            | 3: July, August, September     |
| <input checked="" type="checkbox"/> | 4: October, November, December |

#### Part 1: Tell us about your income tax return.

|   | (a)<br>Ending date of<br>income tax<br>period       | (b)<br>Income tax return filed that<br>included form 6765 | (c)<br>Date income tax return was<br>filed | (d)<br>EIN used on<br>Form 6765 | (e)<br>Amount from Form 6765,<br>line 36, of if applicable<br>the amount that was<br>allocated to your EIN | (f)<br>Amount of credit<br>from column (e)<br>taken on a previous<br>period(s). | (g)<br>Remaining credit<br>(subtract column<br>(f) from column<br>(e)) |
|---|-----------------------------------------------------|-----------------------------------------------------------|--------------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------|
| 1 | 12/31/2025                                          | 1120                                                      |                                            |                                 | 92,218                                                                                                     | 0                                                                               | 92,218                                                                 |
| 2 |                                                     |                                                           |                                            |                                 |                                                                                                            |                                                                                 | -                                                                      |
| 3 |                                                     |                                                           |                                            |                                 |                                                                                                            |                                                                                 | -                                                                      |
| 4 |                                                     |                                                           |                                            |                                 |                                                                                                            |                                                                                 | -                                                                      |
| 5 |                                                     |                                                           |                                            |                                 |                                                                                                            |                                                                                 | -                                                                      |
| 6 | Add line 1(g) through 5(g) and enter the total here |                                                           |                                            |                                 |                                                                                                            |                                                                                 | 92,218                                                                 |

#### Part 2: Determine the credit that you can use this period.

|                                                                                                                                                                                                                                                                    |    |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 7 Enter the amount from Part 1, line 6(g)                                                                                                                                                                                                                          | 7  | 92,218 |
| 8 Enter the amount from Form 941 (941-PR or 941-SS), line 5a, Column 2; Form 943 (943-PR), line 3; or Form 944 (944(SP)), line 4a, Column 2                                                                                                                        | 8  | TBD    |
| 9 Enter the amount from Form 941 (941-PR or 941-SS), line 5b, Column 2; or Form 944 (944(SP)), line 4b, Column 2                                                                                                                                                   | 9  | TBD    |
| 10 Add lines 8 and 9                                                                                                                                                                                                                                               | 10 | TBD    |
| 11 Multiply line 10 by 50% (0.50).                                                                                                                                                                                                                                 | 11 | TBD    |
| 12 <b>Credit against the employer share of social security tax.</b> Enter the smaller of line 7 or line 11, but not more than \$250,000. Also enter this amount on Form 941 (941-PR or 941-SS), line 11; Form 943 (943-PR), line 12; or Form 944 (944(SP)), line 8 | 12 | TBD    |
| 13 Subtract line 12 from line 7                                                                                                                                                                                                                                    | 13 | TBD    |
| 14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2                                                                                                                                                             | 14 | TBD    |
| 15 Multiply line 14 by 50% (0.50).                                                                                                                                                                                                                                 | 15 | TBD    |
| 16 <b>Credit against the employer share of Medicare tax.</b> Enter the smaller of line 13 or 15.                                                                                                                                                                   | 16 | TBD    |
| 17 <b>Total credit.</b> Add lines 12 and 16. Also, enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8.                                                                                                                                 | 17 | TBD    |

## 280C Election Statement

Company Name: Sample Technology Company, Inc.  
Entity Type: C Corporation  
Tax Year: 2025  
Form 6765 Line 13

Sample Technology Company, Inc. is not making the election for a reduced credit rate on Form 6765 Line 13.

It has therefore reduced the capitalized account by the amount of the credit.

| Tax Year 2024 QRE Categories                   | Amount to Reduce Capitalized Account |
|------------------------------------------------|--------------------------------------|
| Salaries and Wages                             | 73,069.12                            |
| Other Deductions (Supplies)                    | 13,716.39                            |
| Other Deductions (External Computers)          | -                                    |
| Other Deductions (Outside Contractor Services) | 5,432.49                             |
| <b>Total Reduction in Capital Account</b>      | <b>92,218</b>                        |

## 280C Election Statement

Company Name: Sample Technology Company, Inc.  
Entity Type: C Corporation  
Tax Year: 2024  
Form 6765 Line 17

Sample Technology Company, Inc. is not making the election for a reduced credit rate on Form 6765 Line 17.

It has therefore reduced the capitalized account by the amount of the credit.

| Tax Year 2023 QRE Categories                   | Amount to Reduce Capitalized Account |
|------------------------------------------------|--------------------------------------|
| Salaries and Wages                             | 13,391.64                            |
| Other Deductions (Supplies)                    | 6,199.67                             |
| Other Deductions (External Computers)          | -                                    |
| Other Deductions (Outside Contractor Services) | 45,418.69                            |
| <b>Total Reduction in Capital Account</b>      | <b>65,010</b>                        |

**Proforma Draft**

**2025 CA Form 3523 Research Credit**

|                                                  |              |
|--------------------------------------------------|--------------|
| <b>Name(s) as shown on California tax return</b> | <b>#FEIN</b> |
| Sample Technology Company, Inc.                  | 0            |

**Section A Regular Credit**

|                                                                                                                                                                                             |                                                                                 |     |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----|---------|
| 1                                                                                                                                                                                           | Basic research payments paid or incurred during the taxable year.               | 1   | -       |
| 2                                                                                                                                                                                           | Base period amount.                                                             | 2   | -       |
| 3                                                                                                                                                                                           | Subtract line 2 from line 1. If less than zero, enter -0                        | 3   | -       |
| 4                                                                                                                                                                                           | Multiply line 3 by 24% (.24)                                                    | 4   | -       |
| <b>Qualified research expenses paid or incurred</b>                                                                                                                                         |                                                                                 |     |         |
| 5                                                                                                                                                                                           | Wages for qualified services                                                    | 5   | 225,000 |
| 6                                                                                                                                                                                           | Cost of supplies                                                                | 6   | -       |
| 7                                                                                                                                                                                           | Rental or lease costs of computers                                              | 7   | -       |
| 8                                                                                                                                                                                           | Enter the applicable percentage of contract research expenses                   | 8   | -       |
| 9                                                                                                                                                                                           | Total qualified research expenses. Add line 5 through line 8                    | 9   | 225,000 |
| 10                                                                                                                                                                                          | Enter fixed-base percentage, but not more than 16% (.16)                        | 10  | 3.00%   |
| 11                                                                                                                                                                                          | Enter average CA annual gross receipts (for the 4 years preceding tax year)     | 11  | -       |
| 12                                                                                                                                                                                          | Base amount. Multiply line 11 by the percentage on line 10                      | 12  | -       |
| 13                                                                                                                                                                                          | Subtract line 12 from line 9. If zero or less, enter -0                         | 13  | 225,000 |
| 14                                                                                                                                                                                          | Multiply line 9 by 50% (.50)                                                    | 14  | 112,500 |
| 15                                                                                                                                                                                          | Enter the smaller of line 13 or line 14                                         | 15  | 112,500 |
| 16                                                                                                                                                                                          | Multiply line 15 by 15% (.15)                                                   | 16  | 16,875  |
| Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section                                                                                            |                                                                                 |     |         |
| 17a                                                                                                                                                                                         | 280C(c), enter the result here, and see instructions for the schedule to attach | 17a | 16,875  |
| Reduced regular credit under IRC Section 280C(c). Multiply line 17a by the applicable                                                                                                       |                                                                                 |     |         |
| 17b                                                                                                                                                                                         | percentage below:                                                               | 17b |         |
| <ul style="list-style-type: none"> <li>• 87.7% (.877) for individuals, estates, and trusts</li> <li>• 91.16% (.9116) for corporations</li> <li>• 98.5% (.985) for S corporations</li> </ul> |                                                                                 |     |         |
| Enter the reduced credit amount                                                                                                                                                             |                                                                                 |     |         |

**Section B Alternative Incremental Credit**

|                                                                                                                                                                                             |                                                                             |     |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----|---------|
| 18                                                                                                                                                                                          | Basic research payments paid or incurred during the taxable year            | 18  | -       |
| 19                                                                                                                                                                                          | Base period amount                                                          | 19  | -       |
| 20                                                                                                                                                                                          | Subtract line 19 from line 18. If less than zero, enter -0-                 | 20  | -       |
| 21                                                                                                                                                                                          | Multiply line 20 by 24% (.24)                                               | 21  | -       |
| <b>Qualified research expenses paid or incurred.</b>                                                                                                                                        |                                                                             |     |         |
| 22                                                                                                                                                                                          | Wages for qualified services                                                | 22  | 225,000 |
| 23                                                                                                                                                                                          | Cost of supplies                                                            | 23  | -       |
| 24                                                                                                                                                                                          | Rental or lease costs of computers                                          | 24  | -       |
| 25                                                                                                                                                                                          | Enter the applicable percentage of contract research expenses               | 25  | -       |
| 26                                                                                                                                                                                          | Total qualified research expenses. Add line 22 through line 25              | 26  | 225,000 |
| 27                                                                                                                                                                                          | Enter average CA annual gross receipts (for the 4 years preceding tax year) | 27  | -       |
| 28                                                                                                                                                                                          | Multiply line 27 by 1% (.01)                                                | 28  | -       |
| 29                                                                                                                                                                                          | Subtract line 28 from line 26. If zero or less, enter -0-                   | 29  | 225,000 |
| 30                                                                                                                                                                                          | Multiply line 27 by 1.5% (.015)                                             | 30  | -       |
| 31                                                                                                                                                                                          | Subtract line 30 from line 26. If zero or less, enter -0-                   | 31  | 225,000 |
| 32                                                                                                                                                                                          | Subtract line 31 from line 29. If zero or less, enter -0-                   | 32  | -       |
| 33                                                                                                                                                                                          | Multiply line 27 by 2% (.02)                                                | 33  | -       |
| 34                                                                                                                                                                                          | Subtract line 33 from line 26. If zero or less, enter -0-                   | 34  | 225,000 |
| 35                                                                                                                                                                                          | Subtract line 34 from line 31. If zero or less, enter -0-                   | 35  | -       |
| 36                                                                                                                                                                                          | Multiply line 32 by 1.49% (.0149)                                           | 36  | -       |
| 37                                                                                                                                                                                          | Multiply line 35 by 1.98% (.0198)                                           | 37  | -       |
| 38                                                                                                                                                                                          | Multiply line 34 by 2.48% (.0248)                                           | 38  | 5,580   |
| Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the                                                                                         |                                                                             |     |         |
| reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the                                                                                               |                                                                             |     |         |
| 39a                                                                                                                                                                                         | schedule that must be attached                                              | 39a | 5,580   |
| Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by the                                                                                                  |                                                                             |     |         |
| 39b                                                                                                                                                                                         | applicable percentage below:                                                | 39b |         |
| <ul style="list-style-type: none"> <li>• 87.7% (.877) for individuals, estates, and trusts</li> <li>• 91.16% (.9116) for corporations</li> <li>• 98.5% (.985) for S corporations</li> </ul> |                                                                             |     |         |
| Enter the reduced credit amount.                                                                                                                                                            |                                                                             |     |         |

**Section C Available Research Credit**

|                                                                                                  |                                                                                                 |    |        |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|----|--------|
| 40                                                                                               | Pass-through research credit(s) from S corporations, estates, trusts, partnerships, and LLCs    | 40 | -      |
| Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), |                                                                                                 |    |        |
| add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit |                                                                                                 |    |        |
| 41                                                                                               | under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here        | 41 | 16,875 |
| 42                                                                                               | Enter the amount of credit on line 41 that is from passive activities. If none of the amount on | 42 | -      |
| 43                                                                                               | Subtract line 42 from line 41                                                                   | 43 | 16,875 |
| 44                                                                                               | Enter the allowable credit from passive activities.                                             | 44 |        |
| Non-passive activity credit carryover from prior year. (Do not include credits received through  |                                                                                                 |    |        |
| 45                                                                                               | assignment.)                                                                                    | 45 |        |
| 46                                                                                               | Total. Add line 43 through line 45                                                              | 46 | 16,875 |

**Proforma Draft**

**2024 CA Form 3523 Research Credit**

|                                                  |              |
|--------------------------------------------------|--------------|
| <b>Name(s) as shown on California tax return</b> | <b>#FEIN</b> |
| Sample Technology Company, Inc.                  | 0            |

**Section A Regular Credit**

|                                                                                                                                                                                             |                                                                                 |     |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----|---------|
| 1                                                                                                                                                                                           | Basic research payments paid or incurred during the taxable year.               | 1   | -       |
| 2                                                                                                                                                                                           | Base period amount.                                                             | 2   | -       |
| 3                                                                                                                                                                                           | Subtract line 2 from line 1. If less than zero, enter -0                        | 3   | -       |
| 4                                                                                                                                                                                           | Multiply line 3 by 24% (.24)                                                    | 4   | -       |
| <b>Qualified research expenses paid or incurred</b>                                                                                                                                         |                                                                                 |     |         |
| 5                                                                                                                                                                                           | Wages for qualified services                                                    | 5   | 43,269  |
| 6                                                                                                                                                                                           | Cost of supplies                                                                | 6   | -       |
| 7                                                                                                                                                                                           | Rental or lease costs of computers                                              | 7   | -       |
| 8                                                                                                                                                                                           | Enter the applicable percentage of contract research expenses                   | 8   | 221,934 |
| 9                                                                                                                                                                                           | Total qualified research expenses. Add line 5 through line 8                    | 9   | 265,203 |
| 10                                                                                                                                                                                          | Enter fixed-base percentage, but not more than 16% (.16)                        | 10  | 3.00%   |
| 11                                                                                                                                                                                          | Enter average CA annual gross receipts (for the 4 years preceding tax year)     | 11  | -       |
| 12                                                                                                                                                                                          | Base amount. Multiply line 11 by the percentage on line 10                      | 12  | -       |
| 13                                                                                                                                                                                          | Subtract line 12 from line 9. If zero or less, enter -0                         | 13  | 265,203 |
| 14                                                                                                                                                                                          | Multiply line 9 by 50% (.50)                                                    | 14  | 132,602 |
| 15                                                                                                                                                                                          | Enter the smaller of line 13 or line 14                                         | 15  | 132,602 |
| 16                                                                                                                                                                                          | Multiply line 15 by 15% (.15)                                                   | 16  | 19,890  |
| Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section                                                                                            |                                                                                 |     |         |
| 17a                                                                                                                                                                                         | 280C(c), enter the result here, and see instructions for the schedule to attach | 17a | 19,890  |
| Reduced regular credit under IRC Section 280C(c). Multiply line 17a by the applicable                                                                                                       |                                                                                 |     |         |
| 17b                                                                                                                                                                                         | percentage below:                                                               | 17b |         |
| <ul style="list-style-type: none"> <li>• 87.7% (.877) for individuals, estates, and trusts</li> <li>• 91.16% (.9116) for corporations</li> <li>• 98.5% (.985) for S corporations</li> </ul> |                                                                                 |     |         |
| Enter the reduced credit amount                                                                                                                                                             |                                                                                 |     |         |

**Section B Alternative Incremental Credit**

|                                                                                                                                                                                             |                                                                             |     |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----|---------|
| 18                                                                                                                                                                                          | Basic research payments paid or incurred during the taxable year            | 18  | -       |
| 19                                                                                                                                                                                          | Base period amount                                                          | 19  | -       |
| 20                                                                                                                                                                                          | Subtract line 19 from line 18. If less than zero, enter -0-                 | 20  | -       |
| 21                                                                                                                                                                                          | Multiply line 20 by 24% (.24)                                               | 21  | -       |
| <b>Qualified research expenses paid or incurred.</b>                                                                                                                                        |                                                                             |     |         |
| 22                                                                                                                                                                                          | Wages for qualified services                                                | 22  | 225,000 |
| 23                                                                                                                                                                                          | Cost of supplies                                                            | 23  | -       |
| 24                                                                                                                                                                                          | Rental or lease costs of computers                                          | 24  | -       |
| 25                                                                                                                                                                                          | Enter the applicable percentage of contract research expenses               | 25  | -       |
| 26                                                                                                                                                                                          | Total qualified research expenses. Add line 22 through line 25              | 26  | 225,000 |
| 27                                                                                                                                                                                          | Enter average CA annual gross receipts (for the 4 years preceding tax year) | 27  | -       |
| 28                                                                                                                                                                                          | Multiply line 27 by 1% (.01)                                                | 28  | -       |
| 29                                                                                                                                                                                          | Subtract line 28 from line 26. If zero or less, enter -0-                   | 29  | 225,000 |
| 30                                                                                                                                                                                          | Multiply line 27 by 1.5% (.015)                                             | 30  | -       |
| 31                                                                                                                                                                                          | Subtract line 30 from line 26. If zero or less, enter -0-                   | 31  | 225,000 |
| 32                                                                                                                                                                                          | Subtract line 31 from line 29. If zero or less, enter -0-                   | 32  | -       |
| 33                                                                                                                                                                                          | Multiply line 27 by 2% (.02)                                                | 33  | -       |
| 34                                                                                                                                                                                          | Subtract line 33 from line 26. If zero or less, enter -0-                   | 34  | 225,000 |
| 35                                                                                                                                                                                          | Subtract line 34 from line 31. If zero or less, enter -0-                   | 35  | -       |
| 36                                                                                                                                                                                          | Multiply line 32 by 1.49% (.0149)                                           | 36  | -       |
| 37                                                                                                                                                                                          | Multiply line 35 by 1.98% (.0198)                                           | 37  | -       |
| 38                                                                                                                                                                                          | Multiply line 34 by 2.48% (.0248)                                           | 38  | 5,580   |
| Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the                                                                                         |                                                                             |     |         |
| reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the                                                                                               |                                                                             |     |         |
| 39a                                                                                                                                                                                         | schedule that must be attached                                              | 39a | 5,580   |
| Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by the                                                                                                  |                                                                             |     |         |
| 39b                                                                                                                                                                                         | applicable percentage below:                                                | 39b |         |
| <ul style="list-style-type: none"> <li>• 87.7% (.877) for individuals, estates, and trusts</li> <li>• 91.16% (.9116) for corporations</li> <li>• 98.5% (.985) for S corporations</li> </ul> |                                                                             |     |         |
| Enter the reduced credit amount.                                                                                                                                                            |                                                                             |     |         |

**Section C Available Research Credit**

|                                                                                                  |                                                                                                 |    |        |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|----|--------|
| 40                                                                                               | Pass-through research credit(s) from S corporations, estates, trusts, partnerships, and LLCs    | 40 | -      |
| Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), |                                                                                                 |    |        |
| add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit |                                                                                                 |    |        |
| 41                                                                                               | under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here        | 41 | 19,890 |
| 42                                                                                               | Enter the amount of credit on line 41 that is from passive activities. If none of the amount on | 42 | -      |
| 43                                                                                               | Subtract line 42 from line 41                                                                   | 43 | 19,890 |
| 44                                                                                               | Enter the allowable credit from passive activities.                                             | 44 |        |
| Non-passive activity credit carryover from prior year. (Do not include credits received through  |                                                                                                 |    |        |
| 45                                                                                               | assignment.)                                                                                    | 45 |        |
| 46                                                                                               | Total. Add line 43 through line 45                                                              | 46 | 19,890 |

## California 280C Election Statement

Company Name: Sample Technology Company, Inc.  
Entity Type: C Corporation  
Tax Year: 2025  
Form 3523 Line 17a

Sample Technology Company, Inc. is not making the election for a reduced credit rate on Form 3523 Line 17a. It has therefore reduced deductions by the amount of the credit generated.

| Deduction Line Item                                                | Amount deduction category has been reduced |
|--------------------------------------------------------------------|--------------------------------------------|
| Schedule F Line 8: Salaries and Wages                              | 16,875                                     |
| Schedule F Line 20: Other Deductions (Supplies)                    | -                                          |
| Schedule F Line 20: Other Deductions (External Computers)          | -                                          |
| Schedule F Line 20: Other Deductions (Outside Contractor Services) | -                                          |
| <b>Total Credit</b>                                                | <b>16,875</b>                              |

## California 280C Election Statement

Company Name: Sample Technology Company, Inc.  
Entity Type: C Corporation  
Tax Year: 2024  
Form 3523 Line 17a

Sample Technology Company, Inc. is not making the election for a reduced credit rate on Form 3523 Line 17a. It has therefore reduced deductions by the amount of the credit generated.

| Deduction Line Item                                                | Amount deduction category has been reduced |
|--------------------------------------------------------------------|--------------------------------------------|
| Schedule F Line 8: Salaries and Wages                              | 19,890                                     |
| Schedule F Line 20: Other Deductions (Supplies)                    | -                                          |
| Schedule F Line 20: Other Deductions (External Computers)          | -                                          |
| Schedule F Line 20: Other Deductions (Outside Contractor Services) | -                                          |
| <b>Total Credit</b>                                                | <b>19,890</b>                              |