

Part III- Administrative, Procedural, and Miscellaneous

Credit for Increasing Research Activities: Filing Address and Requirements for Certain Claims for Credit or Refund

Notice 2008-39

SECTION 1. PURPOSE

This notice prescribes filing rules for certain claims arising under section 41 of the Code.

An overpayment of tax for a taxable year generated, in whole or in part, by the research credit and not taken into account on a taxpayer's original return may be taken into account by the timely filing of a claim for credit or refund.

Under § 6402(a), the Secretary is authorized to credit, within the applicable period of limitations, an overpayment against any liability in respect of an internal revenue tax of the person who made the overpayment, and must generally refund any balance to that person. Section 6511(b)(1) provides that no credit or refund shall be allowed or made after the expiration of the period of limitation prescribed in § 6511(a), unless a claim for credit or refund is filed by the taxpayer within such period.

SECTION 2. CLAIMS FOR CREDIT OR REFUND SUBJECT TO THIS NOTICE

This notice applies to taxpayers required to file Form 1120, U.S. Corporation Income Tax Return, with claims for credit or refund attributable, in whole or in part, to the research credit that (1) were not reported on an original return or an amended Income Tax Return, filed on or before the due date of the original Form 1120, including extensions, and (2) were not filed with the Internal Revenue Service on or before March 31, 2008.

This notice does not apply to those claims for credit or refund subject to the electronic filing requirements for amended returns stated in Treas. Reg. § 301.6011-5.

SECTION 3. REQUIREMENTS FOR CLAIMS FOR CREDIT OR REFUND SUBJECT TO THIS NOTICE

All claims for credit or refund subject to this notice shall be filed with the Ogden Service Center at the following address:

Internal Revenue Service Center
1973 North Rulon White Road
Ogden, UT 84201

The claim for credit or refund shall indicate at the top "Refund-Research Credit" and include a copy of the Form 6765, Credit for Increasing Research Activities (if any) filed with the original return and an amended Form 6765.

SECTION 4. EFFECT ON OTHER DOCUMENTS

Notice 2002-44, 2002-2 C.B. 39 is superseded.

SECTION 5. CONTACT INFORMATION

For questions regarding this notice, contact Paul V. Colleran of the Office of Division Counsel (Large and Mid-Size Business) at (617) 565-7838 (not a toll-free call).