

Appendix B – Reconciliation of Form 6765 QREs to Adjusted ASC 730 Financial Statement R&D

Form 6765 Line Number	Description	(A) Adjusted ASC 730 Financial Statement R&D QRE Amounts: From Appendix C	(B) Additional QRE Amounts from ASC 730 Accounts not Included in Adjusted ASC 730 Financial Statement R&D	(C) Additional QRE Amounts not from ASC 730 Accounts	(D) Total QRE Amounts Claimed on Form 6765 (A+B+C=D)
5 or 24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	XX,XXX,XXX	XX,XXX,XXX	XX,XXX,XXX	XXX,XXX,XXX
6 or 25	Cost of supplies	XX,XXX,XXX	XX,XXX,XXX	X,XXX,XXX	XXX,XXX,XXX
7 or 26	Rental or lease costs of computers (see Form 6765 instructions)	XX,XXX,XXX	XX,XXX,XXX	XX,XXX,XXX	XXX,XXX,XXX
8 or 27	Enter the applicable percentage of contract research expenses (see Form 6765 instructions)	N/A	XX,XXX,XXX	XX,XXX,XXX	XX,XXX,XXX
	Total*	XXX,XXX,XXX	XXX,XXX,XXX	XXX,XXX,XX	XXX,XXX,XXX

* Column A total must equal Line 19 in Appendix C