

# **Credit for Increasing Research Activities: New Filing Address and Guidance on Certain Claims for Credit or Refund**

## **Notice 2002-44**

### **SECTION 1. PURPOSE**

This notice provides a central filing address for certain claims arising under § 41 of the Internal Revenue Code, while offering a separate filing process to certain taxpayers under audit.

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 Form 1120 or a Form 1120X, *Amended U.S. Corporation 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 the date this notice was published in the Internal Revenue Bulletin.

## SECTION 3. CLAIMS FOR CREDIT OR REFUND NOT SUBJECT TO THIS NOTICE

Claims for credit or refund attributable, in whole or in part, to the research credit that (1) were reported on an original Form 1120 or a Form 1120X filed on or before the due date of the original Form 1120, including extensions, or (2) were filed with the Service on or before the date this notice was published in the Bulletin are not subject to this notice.

Furthermore, claims for credit or refund attributable, in whole or in part, to the research credit and reported on Form 1040, *U.S. Individual Income Tax Return*, or Form 1040X, *Amended U.S. Individual Income Tax Return*, are not subject to this notice.

## SECTION 4. REQUIREMENTS FOR CLAIMS FOR CREDIT OR REFUND SUBJECT TO THIS NOTICE

.01 *In General*. All claims for credit or refund subject to this notice, other than claims for credit or refund identified in section 4.02 below, 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.

.02 *Taxable Years Currently under Audit*. At the taxpayer's election, claims for credit or refund subject to this notice for a taxable year currently under audit by the Service may, with the concurrence of the LMSB Team Manager (or SB/SE Manager) and in lieu of the requirements set forth in section 4.01 above, be filed directly with the LMSB Team Manager (or SB/SE Manager) and a copy mailed to the following address:

Internal Revenue Service  
Attn: Research Credit  
Large and Mid-Size Business  
Division LM:PFTG  
Mint Bldg, 3rd Floor,  
Room M3-443  
1111 Constitution Ave., NW  
Washington, DC 20224

The claim for credit or refund shall indicate at the top "Refund-Research Credit" and include a copy of the Form 6765 (if any) filed with the original return. All claims for credit or refund subject to this notice must include a completed Form 6765.

## SECTION 5. CONTACT INFORMATION

For procedural questions regarding this notice, contact Nathan B. Rosen of the Office of Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice, at (202) 622-4910 (not a toll-free call). For substantive questions regarding the § 41 research credit, contact Daniel A. Rosen

of the Office of Division Counsel (Large and Mid-Size Business) at (212) 298-2060 (not a toll-free call) or Jolene J. Shiraiishi of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 622-3120 (not a toll-free call).