

[Your Name/Company Name]
[Your Address]
[City, State, Zip Code]
[Your Phone Number]
[Date]

Department of the Treasury
Internal Revenue Service
[Address of IRS Center where return is filed]
[City, State, Zip Code]

**RE: Amended Tax Return for [Tax Year] - Research and Development Tax Credit Claim
Taxpayer ID Number: [Your EIN or SSN]**

To Whom It May Concern,

Please find enclosed an amended [Form Number, e.g., 1120-X or 1040-X] for the tax year ending [Year-End Date]. The purpose of this amendment is to claim the Credit for Increasing Research Activities under Internal Revenue Code Section 41.

As required by the IRS Chief Counsel Memorandum (CCM) 20214101F, we have provided the following information to support this claim:

- **Business Components:** Identification of all business components to which the Section 41 research credit claim relates for the year.
- **Research Activities:** For each business component, we have identified all research activities performed and the names of the individuals who performed each research activity.
- **Information Sought:** Description of the information each individual sought to discover.
- **Quantitative Data:** The total qualified employee wage expenses, total qualified supply expenses, and total qualified contract research expenses for the claim year. (Refer to the attached Form 6765).

The total amount of the additional credit being claimed is \$[Dollar Amount].

Attached to this letter are the following supporting documents:

- Form [1120-X / 1040-X]
- Form 6765 (Credit for Increasing Research Activities)
- [List any additional supporting schedules or narratives]

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sincerely,

[Signature]

[Printed Name]

[Title]