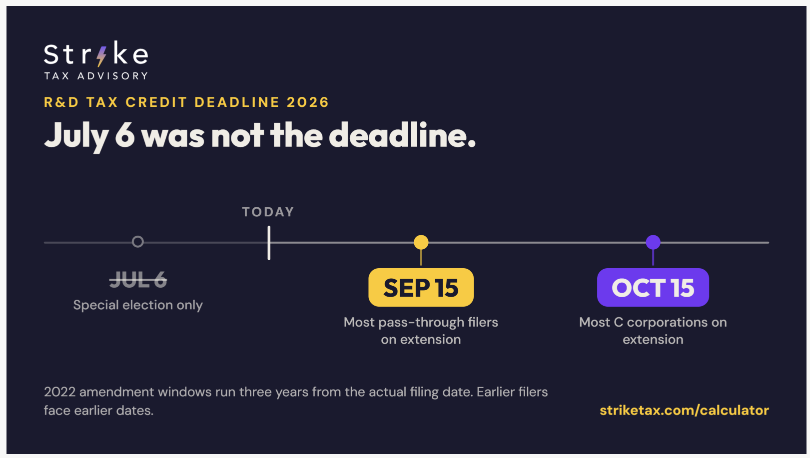
R&D Tax Credit Deadline 2026: The Real 2022 Cutoff Is September 15 and October 15, Not July 6

The July 6 window closed one special election, not the credit. Amended 2022 claims stay open into the fall; 2023 and 2024 remain open beyond that.



July 6 closed one special election only. The 2022 R&D credit amendment windows remain open, September 15 for most pass-through filers on extension and October 15 for most C corporations on extension. Estimate your credit at striketax.com/calculator.

SCOTTSDALE, AZ, UNITED STATES, July 22, 2026 /EINPresswire.com/ -- For months, urgency across the industry pointed to July 6, 2026 as the deadline for research and development tax credits. It was not. That date closed one narrow option: the [retroactive Section 174A expensing election] available to qualifying small businesses under IRS Revenue Procedure 2025-28, plus related late Section 280C elections. [1] The federal R&D tax credit was never subject to that deadline. Under the three-year amendment rule of Section 6511 of the Internal Revenue Code [4], refund claims for 2022, 2023, and 2024 remain open.

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>
> *Jonathan Cardella, Chief Executive Officer, Strike Tax Advisory*

The clock that matters is now running on 2022. A refund claim is generally due within three years of the date the original return was filed. For calendar-year partnerships and S corporations that filed 2022 returns at the extended September 2023 due date, the window closes September 15, 2026. For calendar-year C corporations that filed at the extended October 2023 due date, it closes on or around October 15, 2026. The exact date is company-specific: it runs three years from the actual filing date, so early filers face earlier deadlines, and most non-extended 2022 returns aged out this spring. Owners of pass-through entities claim the resulting refunds on their own amended returns, and partnerships under the centralized partnership audit regime generally proceed by administrative adjustment request.

The dates that actually matter:
July 6, 2026 (passed): Retroactive Section 174A expensing election and related late Section 280C elections under Rev. Proc. 2025-28. Small businesses only. Unrelated to the credit itself.
September 15, 2026: Outside date for most calendar-year partnerships and S corporations on extension to claim 2022 research credits on amended returns.
October 15, 2026: Outside date for most calendar-year C corporations on extension to do the same.
2027 and beyond: The 2023 and 2024 tax years generally remain open under the same three-year rule.
Did the R&D tax credit deadline pass on July 6, 2026?
No. July 6 governed when qualifying small businesses could retroactively change how research costs are deducted. The Section 41 research credit is a separate, dollar-for-dollar reduction in tax, and the right to claim it on an amended return never depended on that date. The confusion arose because both issues touch the same 2022 through 2024 returns, and the stakes are large: the Congressional Research Service reports that the Joint Committee on Taxation projects the credit will reduce federal revenues by $188.9 billion from fiscal 2025 through 2029, second among all corporate tax expenditures. [5]

"The deadline that passed on July 6 was for one special election about when you deduct research costs. It was never the deadline for the research credit itself," said Jonathan Cardella, Chief Executive Officer of Strike Tax Advisory. "The real cliff is September 15 for most pass-through filers and mid-October for C corporations on extension. After that, 2022 is gone for good. Most companies we help never had a deadline problem. They had a discovery problem: they did qualifying work and never claimed it."

Who still has money on the table?
Two groups: companies that performed qualifying development work and never computed the credit, and companies that claimed less than their records support. Qualification turns on the same four-part test that governs every claim and reaches well beyond laboratories. Software development, manufacturing process improvement, engineering, and product formulation in food and agriculture all routinely qualify. Loss years are not dead years: qualified small businesses can apply up to $500,000 of the credit against payroll taxes, and unused credits carry forward 20 years.

What does a valid amended claim require?
A full recomputation from contemporaneous records, not a top-up. Current IRS rules require the

claim to identify every business component, describe the research activities performed for each, and report total qualified wage, supply, and contract research expenses. [2] The IRS allows 45 days to perfect a deficient claim, a transition policy extended through January 10, 2027 [3], and mandatory business-component reporting on Form 6765 Section G begins with tax year 2026.

"A 2022 claim filed today has to be complete on arrival," said Tom Raudorf, Chief Operating Officer of Strike Tax Advisory. "The IRS requires business-component detail with the claim, and a deficient claim gets 45 days to fix. That is not a project you start the week of your deadline." [2]

Strike recommends two steps immediately: confirm the exact date each 2022 return was actually filed, since the three-year clock runs from that date and not from a blanket fall cutoff, and begin the credit study at least two months ahead of it (for most, that means now or very soon). Documentation review, four-part test analysis, and business-component write-ups do not compress well, and a thin claim invites the IRS's 45-day deficiency letter or an examination.

Companies can estimate their federal and state credit position in minutes at striketax.com/calculator. Detailed guidance, including the [2026 R&D Tax Credit Field Guide](https://www.striketax.com/journal/2026-rd-tax-credit-field-guide) [6], is available in the journal at striketax.com.

About Strike Tax Advisory
Strike Tax Advisory is a leading research and development tax credit consultancy based in Scottsdale, Arizona. The firm pairs AI-assisted analysis with R&D credit experts, and has obtained more than $400 million in federal and state credits for clients across software, manufacturing, engineering, food and agriculture, and consumer products. Every study is backed by contractual audit defense through STRIKE Shield. More information is available at striketax.com or by calling 1-800-916-5165.

Sources
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[2] IRS, Research Credit Claims (Section 41) on Amended Returns, Frequently Asked Questions (required claim information and 45-day perfection period): https://www.irs.gov/businesses/corporations/research-credit-claims-section-41-on-amended-returns-frequently-asked-questions
[3] IRS Newsroom, required information for a valid research credit claim for refund (transition period history): https://www.irs.gov/newsroom/irs-sets-forth-required-information-for-a-valid-research-credit-claim-for-refund
[4] 26 U.S.C. Section 6511, Limitations on credit or refund: https://www.law.cornell.edu/uscode/text/26/6511
[5] Congressional Research Service, The Federal Research and Development (R&D) Tax Credit, R48848: https://www.congress.gov/crs-product/R48848
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