

# 000 001 002 003 004 005 006 007 008 009 010 011 012 013 014 015 016 017 018 019 020 021 022 023 024 025 026 027 028 029 030 031 032 033 034 035 036 037 038 039 040 041 042 043 044 045 046 047 048 049 050 051 052 053 THINKING SPARKS!: EMERGENT ATTENTION HEADS IN REASONING MODELS DURING POST TRAINING

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## ABSTRACT

The remarkable capabilities of modern large reasoning models are largely unlocked through post-training techniques such as supervised fine-tuning (SFT) and reinforcement learning (RL). However, the architectural mechanisms behind such improvements remain largely opaque. In this work, we use circuit analysis to demonstrate that post-training for complex reasoning sparks the emergence of novel, functionally specialized attention heads. These heads collectively support structured reasoning and computation. Our comparative analysis across Qwen families and Qwen-based DeepSeek-distilled model reveals that these emergent heads evolve differently under different training regimes. Distillation and SFT foster a cumulative addition of stable reasoning heads. In contrast, group relative policy optimization (GRPO) operates in a dynamic search mode: relatively few attention heads are iteratively activated, evaluated, and pruned, with their survival closely tracking fluctuations in the task reward signal. Furthermore, we find that controllable “think on/off” models do not possess dedicated “thinking” heads. Instead, turning off explicit reasoning triggers a broader—but less efficient—set of compensatory heads. Through ablation and qualitative analyses, we connect these circuit-level dynamics to a crucial performance trade-off: strengthened heads enable sophisticated problem-solving strategies for difficult problems but can also introduce “over-thinking” failure modes, such as calculation errors or logical loops on simpler tasks. These findings connect circuit-level dynamics to macro-level performance, identifying an inherent tension where complex reasoning comes at the cost of elementary computations. More broadly, our work points to future directions for training policy design, emphasizing the need to balance the development of effective reasoning strategies with the assurance of reliable, flawless execution.

## 1 INTRODUCTION

The advent of large reasoning models (LRMs), such as OpenAI o-series (Jaech et al., 2024; OpenAI, 2025b) and DeepSeek-R1 (Guo et al., 2025), has marked a significant milestone in artificial intelligence, demonstrating unprecedented ability in solving complex, multi-step problems. These models typically employ Chain-of-Thought (CoT) process (Wei et al., 2022b), generating an explicit sequence of reasoning steps before arriving at a final answer. This capability is substantially enhanced by extensive post-training methods, primarily supervised fine-tuning (SFT) and reinforcement learning (RL) (Trung et al., 2024; Xi et al., 2024; Mukherjee et al., 2025), and by allocating more test-time compute during inference (Zhang et al., 2025b; Wu et al., 2025b; Snell et al., 2025).

Despite their empirical success, the mechanisms by which these methods enhance reasoning remain largely unclear. This opacity presents a significant

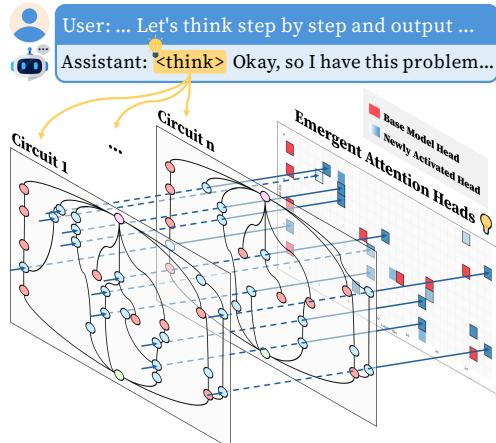


Figure 1: Reasoning circuits trace the internal computations of LRMs at each checkpoint. After post-training, newly activated attention heads influence the performance at those checkpoints.

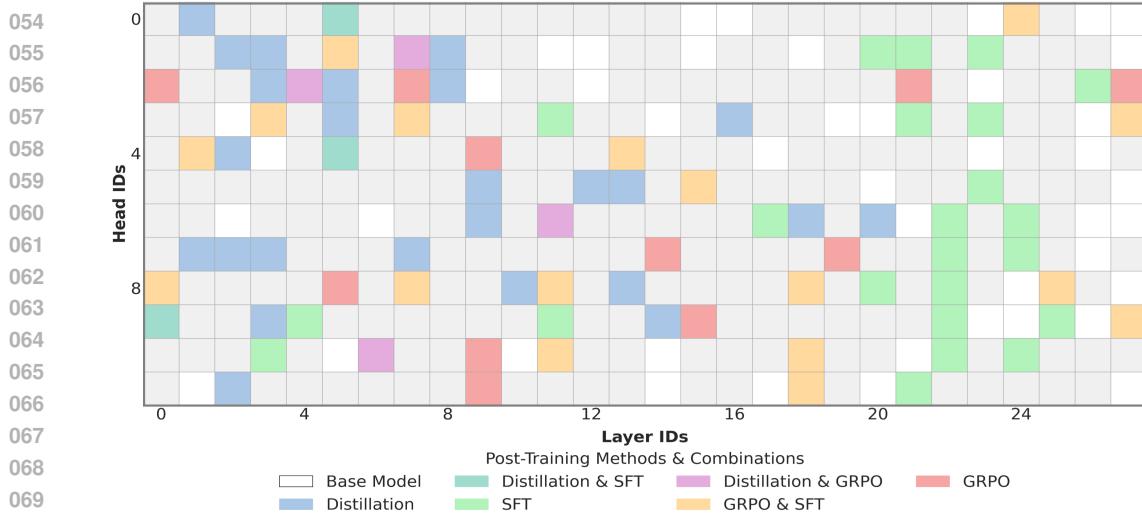


Figure 2: Visualization of emergent attention heads in circuits based on Qwen2.5-Math-1.5B with various post-training, and DeepSeek-R1-Distill-Qwen-1.5B. Each GRPO and SFT category encompass both AIME and AMC benchmark based circuits, with checkpoints of both training using OpenR1-Math-220k and GSM8k dataset. DeepSeek Distillation activates enormous heads (blue), as SFT activates similarly large amount of heads, though SFT heads are mostly concentrated in mid-to-late layer (green). Some of heads from GRPO training are also common in the SFT and Distillation reasoning heads (yellow and purple), however, the number of GRPO heads are much smaller and distributed across layers (red). Comparison with layer wise cumulative map is in Figure 15.

challenge. For instance, post-trained models often suffer from the “overthinking problem” (Chen et al., 2024; Sui et al., 2025), generating excessively long and computationally expensive reasoning chains even for simple tasks, which highlights a critical need for more efficient and adaptive strategies (Tu et al., 2025; Zhang et al., 2025c). Furthermore, the community lacks a clear understanding of the fundamental differences between post-training paradigms. Recent studies have debated whether these methods instill genuinely new problem-solving skills or merely amplify latent capabilities already present in the base model (Rajani et al., 2025; Yue et al., 2025; Ma et al., 2025). Motivated by these trade-offs, several works have proposed “Think On/Off” controls to manually modulate reasoning depth (Wu et al., 2025a; Yang et al., 2025; OpenAI, 2025a). However, without a granular understanding of how post-training alters a model’s internal mechanism, efforts to improve reasoning are confined to trial-and-error adjustments of training data and resources (Mukherjee et al., 2025).

In this work, we bridge this gap by shifting the analysis from high-level performance metrics to a low-level mechanistic investigation of the model’s internal workings. We employ circuit analysis, a powerful tool of mechanistic interpretability, to identify and characterize functional subgraphs within the transformer architecture (Vaswani et al., 2017) that are responsible for specific behaviors (Olah et al., 2020; Elhage et al., 2021; Wang et al., 2023; Bereska & Gavves, 2024; Lindsey et al., 2025). By applying these lens, we trace the formation of specialized groups of attention heads through reasoning circuits that emerge as a direct consequence of post-training procedures. This direction is motivated by preliminary findings that particular attention heads correlate with the quality and length of a model’s reasoning (Voita et al., 2019; Cabannes et al., 2024; Reddy, 2024).

Our investigation and ablation study yield a series of clear, mechanistically insightful findings:

1. Distillation and SFT: We find that distillation and SFT induce a large amount of newly emergent heads in circuits. Distillation heads are mostly found in early-mid layers, whereas SFT heads are focused on mid-to-late layers. They effectively instill complex reasoning with a considerable proportion of attention heads, which also have a potential of confusion.
2. Group Relative Policy Optimization (GRPO): A prominent RL algorithm, GRPO, engages in dynamic search for reasoning attention heads during the training process, mirroring fluctuations of the task reward signal. Its targeted, minimal, but high-impact edits optimize the use of existing knowledge and computational pathways, not building entirely new ones.

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 113 3. Thinking On/Off: While think on mode does not have its own exclusive reasoning heads,  
 114 think off mode activates enormous attention heads to compensate performance gaps. Dis-  
 115 abling or scaling down those thinking off heads temporally boosts its performance, but those  
 116 heads are crucial asset for robust problem solving when the sampling coverage increases.  
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## 2 PRELIMINARY

119 Transformer circuit models the internal computation of its architecture as a directed acyclic graph  
 120 (DAG)  $G = (\mathcal{N}, E)$ , where  $\mathcal{N}$  is the set of circuit nodes and a generic node is denoted by  $n \in \mathcal{N}$ .  
 121 Each node corresponds to a distinct component in the model: attention heads  $A_{l,j}$  (at layer  $l$  and head  
 122  $j$ ), MLP modules  $M_l$  for each layer, the input node  $I$  (embeddings), and the output node  $O$  (logits),  
 123 following (Nanda et al., 2023; Conmy et al., 2023; Ameisen et al., 2025):  
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$$\mathcal{N} = \{I, A_{l,j}, M_l, O\}. \quad (1)$$

125 Edges  $E \subseteq \mathcal{N} \times \mathcal{N}$  encode how each node’s output contributes to later layers’ residual stream inputs:  
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$$E = \{(n_x, n_y) \mid n_x, n_y \in \mathcal{N}\}. \quad (2)$$

127 A circuit is defined as a subgraph  $C \subseteq (N, E)$  selected to explain a specific behavior, e.g., how  
 128 certain tokens influence the model’s output or how factual knowledge is stored and elicited (Yao et al.,  
 129 2024a; Ou et al., 2025; Park et al., 2025). We specifically implement edge attribution patching with  
 130 integrated gradients (EAP-IG) which improves faithfulness, wherein ablating all non-circuit edges  
 131 preserve task performance (Nanda, 2023; Hanna et al., 2024).  
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133 Let  $(n_u \rightarrow n_v) \in E$  and let  $z_u$  and  $z'_u$  denote the clean and corrupted activations of node  $n_u$ ’s  
 134 output into the residual stream, respectively. We define the input difference along this edge as  
 135  $\Delta z_u = z_u - z'_u$ . Following the integrated gradients rule, we average gradients along the straight-line  
 136 path from  $z'_u$  to  $z_u$ . As the scalar output signal, we apply a task-agnostic divergence  $\mathcal{L}(y_{\text{clean}}, y)$   
 137 between the model’s output logits at the target position under the clean and interpolated activations,  
 138 typically a KL divergence. We then take gradients of this scalar signal with respect to the input of  
 139 node  $n_v$  (i.e.,  $n_v$ ’s pre-activation into the residual stream). The EAP-IG edge score is  
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$$\text{score}(u \rightarrow v) = \Delta z_u \cdot \frac{1}{m} \sum_{k=1}^m \left. \frac{\partial \mathcal{L}(z' + \frac{k}{m}(z - z'))}{\partial (\text{input of } n_v)} \right|_{z' + \frac{k}{m}(z - z')}, \quad (3)$$

141 where  $m$  is the number of Riemann-sum steps approximating the IG path integral. We rank edges by  
 142 equation 3 and select a sparse set by *top-n* selection. Lastly, we prune isolated nodes and validate  
 143 faithfulness via post-hoc interventions: ablate all non-circuit edges (e.g., patching to baseline) and  
 144 check that task performance is preserved. **Detail of scoring is in § A.3. Beyond the scope of our main**  
 145 **analysis, Sparse Feature Circuits (Marks et al.) are further examined in §A.5 and Figure 14.**  
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## 3 IDENTIFYING EMERGENT ATTENTION HEADS WITH CIRCUITS

147 To systematically compare how different post-training paradigms change a model’s internal mech-  
 148 anisms, we design a rigorous experiment based on circuit analysis. Our methodology focuses  
 149 on identifying and validating the causal roles of emergent attention head circuits. Details of the  
 150 experimental setup are provided in Appendix A.1.  
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### 3.1 CIRCUIT DISCOVERY & ABLATION INFERENCE

152 Our core methodology for identifying emergent reasoning circuits is a practical application of causal  
 153 analysis, using ablation as a proxy for more complex patching experiments. The process is as follows:  
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155 **Circuit Mapping.** For a given task (e.g., solving an AIME problem), we first map the active  
 156 computational graph for both the baseline model and a post-trained model. As the circuit is structured  
 157 with pairs of prompts, clean and corrupted, we set clean prompts designed to elicit the reasoning  
 158 behavior by sampling the answer of each model category.  
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- 160 • Baseline model: Answers such as “To determine the molecular ...” or “We’ll use Python to  
 161 help us solve ...” for clean, while reasoning model’s answer become corrupted.
- 162 • Reasoning model: Answers right after `<think>` such as “Okay, so I have this problem  
 163 ...” and “Alright, so I need to find ...” for clean, while baseline model’s answer become  
 164 corrupted. Samples can be found in §A.2.

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 Table 1: Reasoning Head Ablation Inference for DeepSeek-R1-Distill-Qwen-1.5B and 7B. Every  
 performance is measured with pass@1 score with temperature 0.6 and 32k context length. Each  
 ablation cases make the value of specific attention heads, around 5 to 10 number of heads from its  
 circuit results, into zero for checking its importance for reasoning tasks. We color some scores into  
 red which is the most degraded results except no ablation baseline, while the bold is the completely  
 ruined performance. We also color performance increase with green when its heads are ablated.

Model	Method	AIME'24	AIME'25	GPQA	AMC
DeepSeekR1-Distill Qwen-1.5B	No Ablation	30.0	26.6	18.6	66.2
	Ablation with Reasoning Heads	<b>26.6</b>	<b>16.6</b>	17.1	59.0
	Ablation with Base Model Heads	30.0	23.3	<b>12.1</b>	<b>53.0</b>
	Ablation with TriviaQA Heads	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DeepSeekR1-Distill Qwen-7B	No Ablation	40.0	43.3	35.3	81.9
	Ablation with Reasoning Heads	<b>53.3</b>	<b>46.6</b>	35.8	<b>78.3</b>
	Ablation with Base Model Heads	<b>53.3</b>	43.3	<b>37.3</b>	<b>83.1</b>
	Ablation with TriviaQA Heads	50.0	50.0	<b>34.3</b>	79.5

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**Identifying Emergent Components.** By comparing circuits of the post-trained model to that of  
 the baseline model, we identify the set of “emergent heads”—those that are active in the post-trained  
 model but not in the baseline. These heads represent the structural changes induced by the training  
 process. Basically, we specifically pick Qwen families for pair comparison. We also re-implement our  
 approach on the Llama-3.2-1B-Instruct (Meta, 2024b), applying two distinct post-training methods:  
 SFT and GRPO, for more generalizability. In addition, further importance based analysis in §A.4 and  
 Figure 13 is qualitatively support our basic emergence based differentiation.

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**Causal Validation via Ablation.** To confirm that these emergent heads are causally responsible  
 for the new reasoning capabilities, we perform ablation inference. We run the post-trained model on  
 the evaluation benchmarks but surgically disable the emergent heads by zeroing out their outputs. A  
 difference in performance on the target task, compared to the intact post-trained model, serves as  
 strong causal evidence that these heads form a critical part of the newly acquired reasoning circuits.

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**Head Activation Scaling.** Furthermore, we scale up/down activations of each reasoning head in  
 baseline model with their attention head index (layer num and head num). We then find out the  
 difference in performance both quantitatively and qualitatively.

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 Figure 1 shows the overall process of our circuit findings. And Figure 16 to 18 visualize circuits.

## 195 4 IN-DEPTH ANALYSIS ON SFT & DISTILLATION

197 Our investigation reveals that different post-trainings do more than simply fine-tuning a model’s  
 198 parameters—they fundamentally reshape its internal architecture by activating new attention heads.

### 200 4.1 DISTILLATION HEADS STRONGLY AFFECT TO PERFORMANCE

201 The primary finding is that distillation induces a set of new, consistently activated attention heads that  
 202 are not present in the baseline circuits for the same tasks like AIME’24 and AMC, as in Table 3 and  
 203 Figure 2. Although two-thirds of the attention head nodes and all MLP nodes active in the baseline  
 204 model remain active in the distilled one as well, the number of these new heads is significant. They  
 205 represent an addition to the model’s existing machinery rather than a complete replacement, indicating  
 206 that distillation builds upon the pretrained foundation by writing in new, specialized components.

207 To validate the functional role of these newly identified heads, we perform attention head ablation  
 208 experiments. We systematically deactivate a set of emergent reasoning heads in the distilled model  
 209 and measure its performance. The results as in Table 1 demonstrate a consistent degradations in  
 210 performance across all benchmarks, e.g., AIME’24 pass@1 drop from 30 to 26.6. Although the  
 211 drop rate is smaller in GPQA and AMC as emergent reasoning heads are usually from the circuits of  
 212 AIMEs, the degradation remains significant. We also compare their effectiveness against other heads,  
 213 base model-exclusive heads with same benchmarks and Heads from TriviaQA circuits. Here, as 1.5B  
 214 model is too sensitive for head ablation like the case of TriviaQA heads, leading to the score of zero,  
 215 ablating base model heads in 7B model is quite interesting as its overall performance goes up across  
 various benchmarks. This provides a hint that not all attention heads emerging from post-training are  
 important for reasoning, or they can confuse the model when finding the suitable solution.

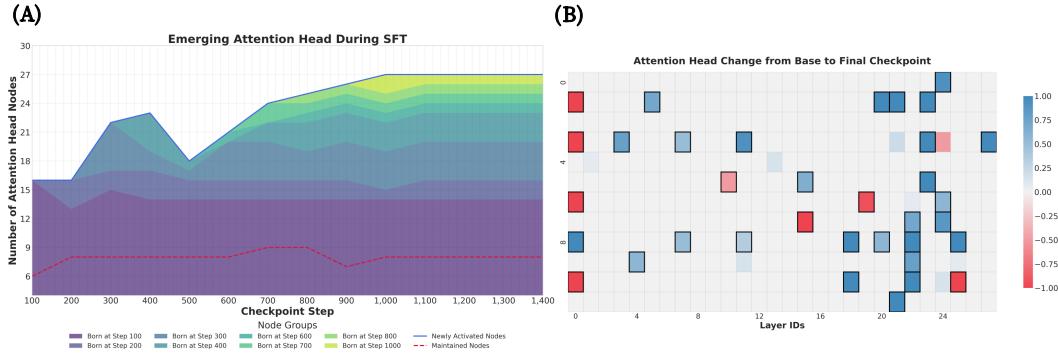


Figure 3: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during SFT, [trained with OpenR1-Math-220k \(Hugging Face, 2025\)](#) and [circuit construction with AIME AIME \(2025\)](#). (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. (B) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined black.

The results of Table 4 further strengthen our insights, as Qwen2.5-Math is more sensitive to ablating its base-model heads than the reasoning heads, reversing the trend seen in DeepSeekR1-Distill of Table 1. This cross-model asymmetry confirms that the heads uncovered by our circuits are specific functional units, rather than a single universal pool of attention heads shared across models.

#### 4.2 SFT INTRODUCES LARGE AMOUNT OF ATTENTION HEADS IN MIDDLE-TO-LATE LAYERS

We reproduce a method where SFT is applied to mimic reasoning traces, approximating the effect of distillation. Following §A.1, we train baseline model with OpenR1-Math-220k dataset and construct circuits for each 100 step checkpoints. The results are in Figure 3 and 10. Similar with DeepSeek distillation, SFT-trained models consistently activate a large amount of additional attention heads, and almost every head continuously survives until the training is finished. Half of them emerge at the step 100 checkpoint, and most of them are in middle-to-late layers. This pattern of newly activated heads tending to persist throughout training, indicates the steady construction of new pathways for reasoning in the internals of model.

**Quantitative Analysis.** We conduct ablation same as §4.1 with those many mid-to-late layer’s SFT reasoning heads. When we ablate around 10 heads from mid-to-late layer, the performance of every benchmark drops significantly, close to zero. This phenomenon is consistently observed at multiple checkpoints, regardless of their performance. Going further, we also scale up those heads in baseline to check its effectiveness by enhancing their activation 1.3 higher, and it reveals out those heads introduce a trade-off of performance. Although the MATH score increases, the AMC decreases slightly, and the AIME’24 still drops significantly. [Detail of performance change is in the Table 5.](#)

**Qualitative Analysis.** When we do a comparative analysis on the newly solved and newly missed problems at each checkpoint, we find meaningful insights into the performance trade-off. After SFT, models try to solve questions in an over complicated way, such as replacing a one- or two-step algebraic manipulation with long substitutions or theory first detours. This leads a net degradation, as the number of newly introduced errors surpassed the number of resolved ones. This shows that, although SFT installs a new, fixed piece of machinery with nudging models toward careful, procedure-following math, it costs strategy selection and path efficiency, causing them to miss previously solved items. Examples of qualitative analysis are in Appendix A.8.1 and A.9.1.

**Re-Implementation for Generalizability.** We do the exactly same approach with Llama3.2 model, and the result is in the Figure 11. Here, overall trend is similar with Qwen’s result, as it introduces enormous emergent attention heads, and is cumulative since heads were born at specific checkpoints then stacked across training process. However, the index of emergent heads is quite different as

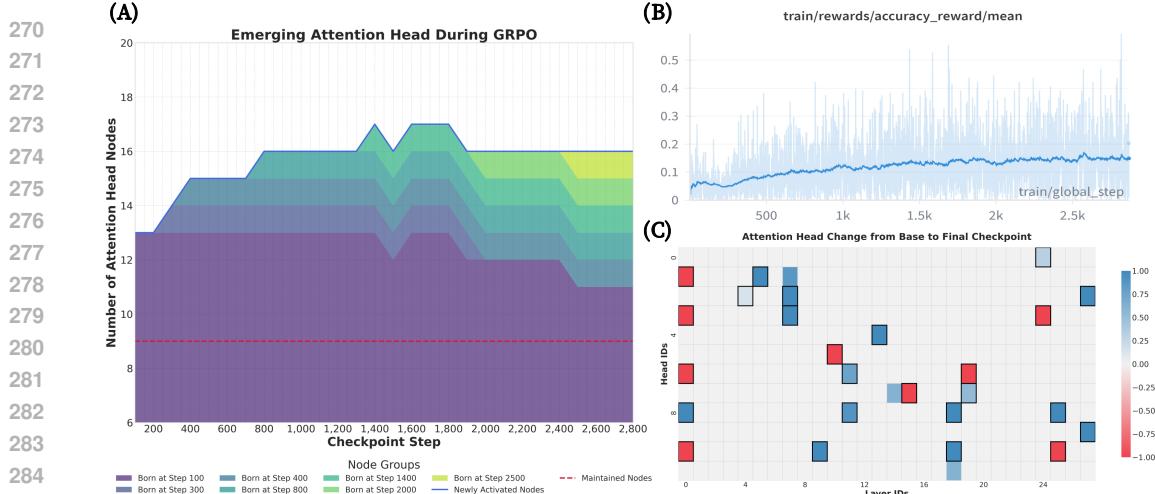


Figure 4: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during GRPO, trained with [OpenR1-Math-220k \(Hugging Face, 2025\)](#) and circuit construction with [AIME AIME \(2025\)](#). (A) denotes a cohort analysis of attention head activation across trained checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. The fluctuation in newly activated heads shows a similar trend to the (B), accuracy reward curve. (C) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined black.

it is not focused on mid-to-late layer. They are widely spread across early-to-mid layers, and we hypothesize that this comes from the different baseline ability between Qwen2.5 Math (already possess certain level of math ability) and Llama3.2 (just instruct model with low calculation ability).

## 5 IN-DEPTH ANALYSIS ON GRPO

**GRPO helps to find the optimal reasoning path.** In stark contrast to the static installation of emergent heads by SFT, GRPO reveals a dynamic and adaptive process of architectural refinement. Here, emergent heads are not fixed but evolve in response to the reward signal. Like SFT, we train baseline model with OpenR1-Math-220k and this time, also train with another dataset GSM8K shown in §A.1. We construct circuits for each 100 step checkpoints for each dataset version, and the results of AIME’24 circuits are in Figure 4 and Figure 7. Results of different learning rate are in the Figure 8. And circuits with AMC is in the Figure 9. The temporal analysis of GRPO training checkpoints shows that the set of active attention heads is in constant flux. As in Figure 4 (A), the number of newly activated heads rises and falls throughout training, and these fluctuations are strongly correlated with the model’s accuracy reward curve while training, as shown in Figure 4 (B). Heads that emerge early in training may be pruned later if they do not consistently contribute to positive rewards, while new heads continue to be trialed throughout the process, even though its overall number is not that many. This suggests an iterative search towards finding an optimal circuit configuration. Notably, the final set of emergent heads after GRPO is small and targeted, and crucially, does not much overlap with the mid-to-late heads by SFT, indicating that the two methods discover different functional specialization.

This dynamic behavior is a direct mechanistic manifestation of the explore-exploit trade-off inherent to reinforcement learning. The activation of a new head represents an exploratory step, which is a test of a new computational strategy. The retention or pruning of that head based on its impact on the reward signal is exploitation, where the model refines its architecture to favor strategies that work.

This circuit-level perspective provides a compelling explanation for why RL acts as a scalpel (Rajani et al., 2025) and results in sparse heads updates. GRPO is not overwriting the model wholesale; it is performing a targeted search for minimal, high-impact edits to the model’s functional architecture (Mukherjee et al., 2025). This also clarifies why RL-trained models’ capabilities often remain

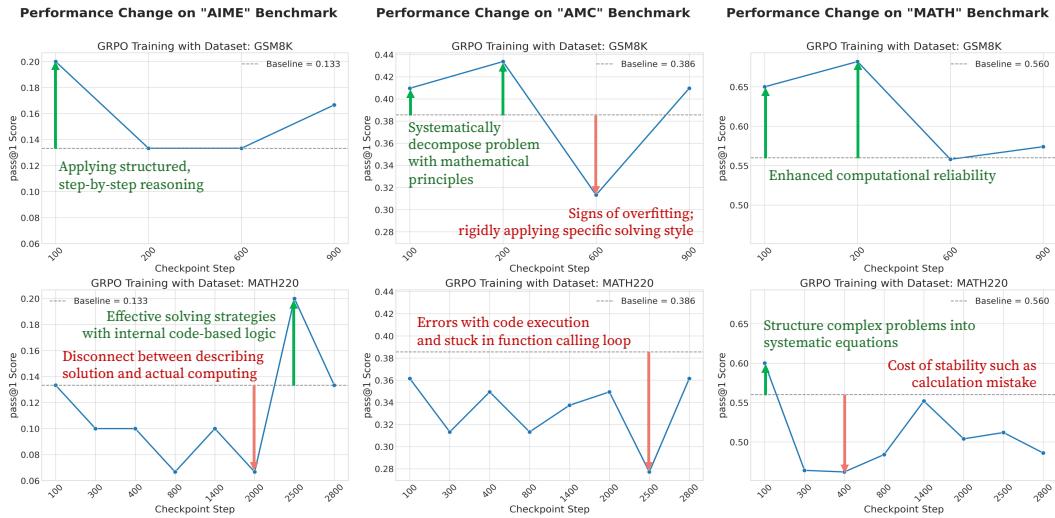


Figure 5: Performance change among various benchmarks for each checkpoints of GRPO training with two different training dataset: GSM8K (Cobbe et al., 2021) and OpenR1-Math-220k (Hugging Face, 2025). The green and red arrow indicate impressive performance gain and lose among various checkpoints, and the captions are the summaries of qualitative analysis. The performance trade-off of each checkpoints is similarly reproduced when we apply attention head scaling with emergent reasoning heads for the baseline model. Actual examples are presented in the Appendix A.8 to A.9.

bounded by the base model's potential (Yue et al., 2025). GRPO is primarily optimizing the use of existing knowledge and computational pathways, rather than building entirely new ones from scratch.

**Quantitative Analysis.** With the similar approach of Section 4.2, we make a difference among the scales of each attention heads. When we scale up the activation of GRPO reasoning heads with baseline model, up to 1.3 higher activation, we observe actual performance gain with the heads from 100 step checkpoints GRPO GSM8K circuits. The performance of MATH benchmark increases from 56 to 60, while other benchmarks like AIME’24 and AMC decrease. Meanwhile, when we scale up 1.3 higher for the one head emergent from 2500 step checkpoints GRPO Math-220k, the performance of AMC goes slightly down, and MATH goes slightly up, while AIME’24 remains static. On the other side, when we scale down by half using that same attention heads emerging from 100 step checkpoints GRPO GSM8K circuits, AIME’24 performance decreases sharply from 13.3 to 3.3. However, MATH and AMC score increase, 56 to 63, and 38.5 to 42.1. This trade-off is impressive as some task specific heads affect strongly to that performance, while it may harm or make model confused to do other tasks. As heads of 100 step checkpoints GRPO GSM8K circuits are mostly coming from AIME dataset basis, it surely affect AIME the most, while scaling down its presence could help model to do reasoning better at other benchmarks. [Detail of score is in the Table 5.](#)

Additional test in Figure 5 shows the trade-off of performance after GRPO. Training with GSM8K dataset has an early sweet spot: at 100–200 steps, AIME and AMC rise from their baselines (13.3 and 38.6) to around 20 and 43, and MATH from 56 to about 67. However, later checkpoints gradually lose these gains with an sign of overfitting, such as rigidly applying only specific solving problem. With OpenR1-Math, AIME becomes highly unstable and fluctuate, where some checkpoints shows both effective solving strategies and stuck in fuction calling loop.

**Qualitative Analysis.** As GRPO sharpens multi-step mathematical reasoning and problem structuring, it yields better reasoning on composite word problems when we qualitatively compare it against baseline model’s one. However, it also degrades basic numeracy, execution stability, and tool-choice agility. For the early checkpoints of OpenR1-Math-220k and GSM8K, they show gains in symbolic manipulation with fewer end-stage slips, yet prefer cumbersome analytic derivations over simple programmatic checks. For mid-later checkpoints, which show lower performance than others, they exhibit overfitting and forgetting signs for the core algebra and geometry. Overall, GRPO yields clearer, more systematic reasoning traces and improved strategy formation, but can erode numeracy and robustness when optimization pressure or dataset style dominates. Examples of qualitative analysis are given in the Appendix A.8.2 and A.9.2.

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 386 Table 2: Emergent head ablation inference for Qwen3-8B. Every performance is measured with  
 387 pass@1 score with temperature 0.6 and 32k context length, as Yang et al. (2025) suggested for the  
 388 best performance setting. Each ablation cases make the value of specific attention heads, around 5 to  
 389 10 number of heads from its circuit results, into zero or scale down to half for checking its importance  
 390 for reasoning tasks. As no other reasoning heads are found among thinking mode, we do ablation  
 391 only for thinking off mode. We color some scores into red for the most degraded results and green  
 392 for the most performance improvement. Ablating overstuffed attention heads in thinking off mode  
 393 increases the baseline score with minimal performance trade-offs.  
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Model	Method	AIME'24	AIME'25	AMC	GPQA	MATH
	Think On	80.0	73.3	89.1	63.1	93.8
Qwen3-8B	Think Off	30.0	13.3	67.4	44.9	81.4
	Think Off & Ablation	36.6	20.0	61.4	49.4	83.6
	Think Off & Scale Down	20.0	23.3	56.6	51.0	81.8

392 **Re-Implementation for Generalizability.** We apply the same analysis to the Llama-3.2 model,  
 393 with results shown in Figure 12. The overall trend is qualitatively similar to Qwen2.5-Math: attention  
 394 heads emerge and then disappear across training checkpoints as the model searches for effective  
 395 reasoning pathways. However, unlike Qwen2.5-Math GRPO, Llama-3.2 GRPO activates a much  
 396 larger number of heads from checkpoint 500 onward, and these newly active heads are spread across  
 397 early-to-mid layers rather than concentrating into a few specific positions. We hypothesize that this  
 398 difference stems from Llama-3.2’s weaker base capability: although GRPO is intended to sharpen a  
 399 small set of reasoning circuits, in this low-capability regime it instead seems to spend capacity on  
 400 broadly lifting generic skills. This yields a head-usage pattern closer to SFT than to a compact circuit,  
 401 and we stress that this is a correlational observation rather than a causal claim.

## 402 6 IN-DEPTH ANALYSIS ON THINK ON/OFF

404 Recently suggested thinking on/off functionality in models provides a unique window into how  
 405 efficient reasoning is implemented (Tu et al., 2025). Efficiently controlling reasoning level is distinct  
 406 among architectures, for example, system level routing to select between the fast model and the  
 407 deeper reasoning model (OpenAI, 2025a), and using system message keyword to control reasoning  
 408 level (Agarwal et al., 2025). In this work, we implement Qwen3-8B (Yang et al., 2025) as it enable  
 409 controlled circuit comparison under an instruct-style template with explicit thinking on/off gating  
 410 using `<think>` token, yielding clean think on versus off conditions.

411 **Think off compensate performance through enormous head emerging.** Our analysis suggests  
 412 that “`Think-On`” triggered in chat template is not about activating `specific`, monolithic attention  
 413 heads, but about selecting the most efficient computational pathways within `overall attention head`  
 414 `pool`. Here, circuits constructed from the default think-on mode are not composing a set of unique,  
 415 reasoning-only heads. Instead, it relatively shares most of its components with the think-off mode  
 416 `circuits`. Interestingly, when the thinking is disabled by predefined `<think>\n</think>` token  
 417 within chat template, the model activates much larger `number` of attention heads. This observation  
 418 suggests that the model has internalized a highly efficient mechanism for selecting reasoning pathway.

419 While this differs from phenomena observed in post-training methods like GRPO, where reasoning-  
 420 specific heads `exists`, the integrated nature of Qwen3, unifying a general instruction following (think-off  
 421 mode) with a reasoning capability (think-on mode), appears to have fostered an ability to find the most  
 422 resource efficient path. When the specialized reasoning pathway is explicitly disabled (`think mode is`  
 423 `off`), the model compensates for it by activating a broader, more redundant network of attention heads.  
 424 In contrast, the think-on mode allows it to engage a specific, optimized circuit already embedded  
 425 within its structure, demonstrating an advanced form of learned computational efficiency.

426 **Result of Head Intervention.** Table 2 shows our quantitative analysis with head intervention  
 427 for each benchmark performance. We implement the attention head ablation and head activation  
 428 scale down for those heads found exclusively in think off circuits. Without thinking mode, model’s  
 429 performance drops significantly, especially for hard level benchmarks such as AIMEs. We find that  
 430 if we ablate parts of think off circuit heads in thinking off mode, the removal of overly activated  
 431 and confusing attention heads clarifies the model’s reasoning pathways, leading to improved perfor-  
 432 mance across multiple benchmarks. The most effective benchmarks are AIME’24 and 25, which

432 demand more complex and well structured mathematical reasoning compared with other benchmarks.  
 433 Meanwhile, scaling down the activation of those think off circuit heads in half also contributes to the  
 434 performance gain, even higher than ablation in some benchmarks like GPQA and AIME’25. It also  
 435 results in some trade off as the score of AIME’24 decreases from 30 to 20.  
 436

437 **Performance Difference Against Coverage Comparison.** To further investigate performance under  
 438 varying sampling coverage, we compare the models’  
 439 pass@k scores on AIME’24 with up to 64 samples.  
 440 Detail of metric is in §A.7. As shown in Figure 6  
 441 (left), the baseline think-off model consistently main-  
 442 tains a slight performance advantage as  $k$  increases.  
 443 We hypothesize that its large number of active at-  
 444 tention heads facilitates the exploration of diverse  
 445 **reasoning** pathways, a benefit that scales with the  
 446 number of samples. In contrast, the ablation and scale  
 447 downed models exhibit a diminished capacity to dis-  
 448 cover novel solutions at higher  $k$  values and large  
 449  $n$  samples. This behavior is reminiscent of models  
 450 that, after post-training like GRPO, become locked  
 451 into specific reasoning paths and fail to solve certain  
 452 problems regardless of the increased coverage (Yue  
 453 et al., 2025).

454 This trade-off is more starkly illustrated when analyzing generation efficiency, success@k, which  
 455 calculates the probability of finding a correct solution within each trial, as shown in Figure 6 (right).  
 456 Here, the ablation model initially outperforms the baseline at very low sampling rates ( $k \leq 2$ ),  
 457 suggesting that simplification of attention heads helps focus the model on a more direct and efficient  
 458 reasoning path. However, this advantage quickly vanishes as  $k$  increases, where the baseline’s  
 459 ability to explore a wider solution space becomes more fruitful. Meanwhile, the scale down model  
 460 consistently under-performs, appearing to lack both the focused efficiency of the ablated model and  
 461 the exploratory breadth of the baseline. Collectively, these results highlight the dual nature of the  
 462 numerous emergent heads in the think off mode: they can introduce noise in low-sample scenarios but  
 463 become a crucial asset for robust problem-solving when a larger computational budget is available.

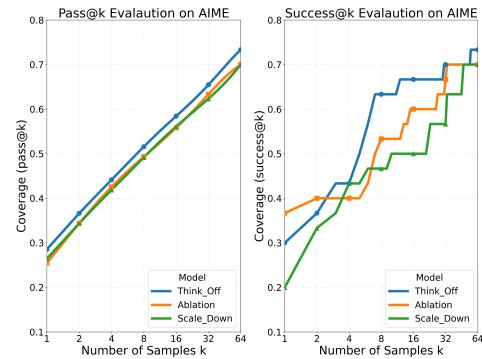
## 464 7 RELATED WORK

### 465 7.1 SUPERVISED FINE-TUNING (SFT) & DISTILLATION

466 Post-training is a crucial stage that adapts a general-purpose pretrained LLM for specialized tasks  
 467 such as complex reasoning (Zhang et al., 2025a). Supervised Fine-Tuning (SFT) adapts a pretrained  
 468 model to a specific tasks by training it on a curated dataset of input-output examples (Wei et al.,  
 469 2022a). In the context of reasoning, a powerful technique is to use a large, more capable “teacher”  
 470 model (e.g., DeepSeek-R1 (Guo et al., 2025)) to generate high-quality, step-by-step reasoning races,  
 471 often called Chain-of-Tought (CoT) (Wei et al., 2022b) prompts. A smaller “student” model is then  
 472 fine-tuned on this synthetic dataset, learning to mimic the teacher’s reasoning process (Kang et al.,  
 473 2023). SFT forces the student model’s output distribution to match the teacher’s, and this direct and  
 474 forceful adaptation often results in significant, dense updates to the model’s parameter by memorizing  
 475 specific reasoning paths (Chu et al., 2025). This form of knowledge distillation has proven effective  
 476 for creating capable open-source reasoning models (Toshniwal et al., 2024). In this work, we utilize  
 477 distilled version of DeepSeek-R1 for the corresponding Qwen2.5 Math (Yang et al., 2024), and do  
 478 SFT with sampled OpenR1-Math-220k dataset for comparison (Hugging Face, 2025).

### 479 7.2 REINFORCEMENT LEARNING WITH VERIFIABLE REWARDS (RLVR)

480 Reinforcement learning (RL) offers an alternative paradigm where a model learns by interacting with  
 481 an environment and receiving reward signals (Ouyang et al., 2022). It is particularly well-suited for  
 482 tasks like the mathematical reasoning where the correctness of a final answer can be automatically  
 483 verified, providing a clear, albeit sparse, reward signal. This Reinforcement Learning with Verifiable  
 484 Rewards (RLVR) allows the model to explore different reasoning paths and reinforces those that  
 485 lead to correct outcomes, without being constrained to a signal gold path as in SFT. A prominent RL



486 Figure 6: Performance difference against in-  
 487 creasing coverage. The left figure shows  
 488 pass@k difference when sampling coverage  
 489 increased, while the right figure shows effi-  
 490 cient correctness with success@k.

486 algorithm used for training reasoning models is Group Relative Policy Optimization (GRPO) (Shao  
 487 et al., 2024), a variant of Proximal Policy Optimization (PPO) (Schulman et al., 2017), designed to be  
 488 more memory efficient and stable training. **We adopt GRPO to implement RLVR for mathematical  
 489 reasoning; the full objective and training formulation are detailed in §A.6.**

### 491 7.3 MECHANISTIC INTERPRETABILITY

492 Mechanistic interpretability seeks to explain model behavior via internal mechanisms, and one  
 493 common approach studies small, causally meaningful “circuits” connecting attention heads and  
 494 MLPs (Nanda et al., 2023; Conmy et al., 2023; Ameisen et al., 2025; Lindsey et al., 2025). Circuits  
 495 have been reverse-engineered for indirect object identification in GPT-2 Small (Wang et al., 2023),  
 496 for factual and temporal knowledge (Yao et al., 2024b; Park et al., 2025), and for chain-of-thought  
 497 reasoning (Dutta et al.; Cabannes et al., 2024), while arithmetic work shows that models rely on a “bag  
 498 of heuristics” implemented by sparse MLP features rather than a single clean algorithm (Nikankin  
 499 et al.). However, interpreting such circuits at the level of individual units is complicated by *poly-  
 500 semanticity*: superposition makes neurons and heads mix multiple unrelated features, and many  
 501 human-interpretable features appear only as sparse combinations of neurons rather than clean single  
 502 units (Elhage et al., 2022; Scherlis et al., 2022; Gurnee et al.).

503 This has motivated feature-based approaches such as Sparse Feature Circuits and their large-scale  
 504 extensions (Marks et al.; Caples et al., 2025) and Transcoder-based MLP replacements (Dunefsky  
 505 et al.), which learn sparse latent features for more precise circuit editing but require substantial extra  
 506 training and are currently implemented for only a few architectures. Head- and neuron-level circuit  
 507 analyses nonetheless remain the default abstraction in transformer-circuits work and continue to  
 508 yield experimentally testable insights (Wang et al., 2023; Yao et al., 2024b; Park et al., 2025), so  
 509 we adopt this conventional perspective and operate directly on native attention heads. By avoiding  
 510 per-layer sparse autoencoders or transcoders, our analysis is much more computationally efficient  
 511 and easily transferable across architectures and post-training regimes, at the cost of some residual  
 512 polysemanticity. Most closely related to our goals, (Prakash et al., 2024) find that fine-tuning on  
 513 entity tracking mainly strengthens existing mechanisms rather than creating new ones, whereas in our  
 514 math-only SFT and GRPO setting with an explicit `<think>` token we observe emergent “reasoning  
 515 heads” that are negligible in the base model but become critical after post-training, suggesting that  
 516 circuit reorganisation depends strongly on both task domain and training paradigm.

## 516 8 CONCLUSION, LIMITATION, FUTURE WORK

517 We present comparative, mechanistic account of how post-training paradigms reconfigure the internal  
 518 mechanism of reasoning models. Our analyses show that these methods do not merely explore a fixed  
 519 parameter landscape, instead, they reshape functional structure: distillation and SFT steadily embed  
 520 new computational pathways via the sustained emergence of additional, large reasoning heads, on  
 521 the other hand, GRPO conducts reward-guided head configurations, with heads appearing and being  
 522 pruned over training, to optimize capabilities. The think on/off architecture behaves as a selective gate,  
 523 as thinking mode activates just the task-relevant heads, while thinking off compensates ability through  
 524 more diverse attentions with enormous heads. And their differences align with observed performance  
 525 trade-offs: the systems more often solve hard problems by forming deeper, more structured plans, yet  
 526 sometimes regress on previously easy items due to over reasoning or arithmetic slips.

527 Although this provides a new lens through which to view post-training, our findings are constrained  
 528 by two factors. First, the generalizability of our implementation has only been validated on the Qwen  
 529 model series and single Llama model. Although our re-implementation on Llama confirms a relatively  
 530 effective transition, further work is necessary to establish its effectiveness across a broader spectrum  
 531 of model architectures. Second, our analysis relies on prompt-based circuits, which demand precise  
 532 setup and may be vulnerable to polysemanticity. While alternative approaches like SAE-based circuits  
 533 could mitigate this issue, we deemed them impractical for this study, as they are computationally  
 534 costly and less generalizable, requiring separate SAEs to be trained for every checkpoints.

535 Still, its conclusions are subject to offer avenues for future research. Taken together, our results  
 536 motivate attention head informed training policies that (i) encourage targeted head activation rather  
 537 than uncontrolled head growth, (ii) use reward shaping to jointly optimize plan quality and calculation  
 538 reliability, and (iii) leverage per-head influence estimates to guide selective post-training. We view  
 539 this mechanistic perspective as a foundation for principled, interpretable, and robust post-training of  
 effective reasoning strategies with the assurance of reliable, flawless execution.

540 DECLARATION ON GENERATIVE AI  
541542 During the preparation of this work, the author(s) used Gemini 2.5 Pro in order to: Grammar, spelling  
543 check and latex format check.

544

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810  
811 A APPENDIX

## 812 A.1 EXPERIMENTAL SETUP

813  
814 **Models.** We select a consistent family of models to serve as the testbed for our analysis among  
815 similar architecture and design. As Qwen series make it possible to compare almost every possible  
816 reasoning training, we specifically pick this model variations and analyze deeply. The models include:817  
818 • Baseline Models: Qwen2.5-Math-1.5B-Instruct and Qwen2.5-Math-7B-Instruct (Yang et al.,  
819 2024), which are strong base models pretrained with a focus on mathematical capabilities.  
820 • Distilled Models: DeepSeek-R1-Distill-Qwen-1.5B and 7B (Guo et al., 2025), which  
821 represent the outcome of knowledge distillation from a powerful teacher reasoning model.  
822 • Think On/Off Model: Qwen3-8B (Yang et al., 2025), which features a Think On/Off  
823 capability across various open source models, allowing for controlled study of selective  
824 reasoning activation.825 We additionally adopt Llama-3.2-1B-Instruct (Meta, 2024b) for generalizable re-implementation,  
826 though it cannot be compared with the corresponding DeepSeek distillation and think on/off model  
827 as they do not exist.828 **Datasets.** Our training and evaluation cover the well-established, widely-used reasoning datasets:  
829830  
831 • Training: For SFT and GRPO, we utilize standard, large-scale reasoning datasets, including  
832 OpenR1-Math-220k (Hugging Face, 2025) and GSM8K (Cobbe et al., 2021), which contain  
833 a diverse set of mathematical problems and their solutions.  
834 • Evaluation: To assess both in-domain and out-of-domain generalization, we employed a  
835 comprehensive suite of benchmarks: AIME’24 and AIME’25 (American Invitational Mathe-  
836 matics Examination) (AIME, 2025), AMC (American Mathematics Competitions) (AI-MO,  
837 2024), GPQA (Graduate-Level Google-Proof Q&A) (Rein et al., 2024), MATH-500 (Light-  
838 man et al., 2024) and TriviaQA (Joshi et al., 2017) for general knowledge.839 **Training & Evaluation.** For each post-training method, we follow established best practices and  
840 maintain consistent hyperparameters where possible to facilitate fair comparison. For GRPO, we train  
841 a Qwen2.5-Math-1.5B-Instruct for 3 epochs, saving checkpoints every 100 steps to enable a temporal  
842 analysis of circuit formation. For SFT, we used a setup designed to mirror the GRPO training process  
843 in terms of data exposure. We also utilize Light-R1 (Wen et al., 2025) as our codebase, modifying it  
844 so that the pass@1 evaluation metric is computed as the average over multiple responses for each  
845 setting. All training and inference are done with two NVIDIA H100 GPUs(80GB). Hyper-parameter  
846 setup for each post-training is like below:847  
848 • SFT (Wei et al., 2022a): learning rate  $4.0e - 5$ , 5 training epochs, 100 steps for saving and  
849 circuit construction, Bfloat16, warm-up ratio 0.03. **For Llama3.2 1B: learning rate  $4.0e - 5$ ,  
5 training epochs, 100 steps for circuit construction, Bfloat16, warm-up ratio 0.03**  
850 • GRPO (Shao et al., 2024) with OpenR1-Math-220k: learning rate  $1.0e - 6$  for main result  
851 and  $2.0e - 5$  for comparison in Figure 8, 3 training epochs, 100 steps for saving and  
852 circuit construction, Bfloat16, warm-up ratio 0.1, reward\_weights 1.0, 16 generations. **For  
853 Llama3.2 1B: learning rate  $2.0e - 7$ , 3 training epochs, 100 steps for saving and circuit  
854 construction, Bfloat16, warm-up ratio 0.1, reward\_weights 1.0, 16 generations.**  
855 • GRPO (Shao et al., 2024) with GSM8K: learning rate  $5e - 6$ , 1 training epoch, 100 steps  
856 for saving and circuit construction, Bfloat16, warm-up ratio 0.1, reward\_weights 1.0, 16  
857 generations.858 For the system prompt of GRPO training, we use basic recipes of OpenR1 Hugging Face (2025).  
859860 You are a helpful AI Assistant that provides well-reasoned and detailed responses. You first  
861 think about the reasoning process as an internal monologue and then provide the user with  
862 the answer. Respond in the following format:  
863 <think>\n...</think>\n<answer>\n...</answer>

864 A.2 CIRCUIT CONSTRUCTION SETUP  
865866 We construct circuits using EAP-IG (Hanna et al., 2024), where *ig-step* is 100 and *top-n* is 5000. We  
867 also simplify each circuits with the threshold  $\tau = 0.1$  for filtering out important edges and nodes.  
868 Examples of simplified circuits among various models are in Figure 16, 17, and 18. [Figure 19](#) is the  
869 [examples of simplified circuits with Llama3.2 1B](#).

870

871 **Prompt Settings.** We sample various responses of baseline models and reasoning models, then  
872 make an input prompt for circuit construction using chat template.

873

874 **Reasoning Model**875 <think>Okay, so I have this problem where Aya goes ...  
876  
877 <think>Alright, so I have this geometry problem here ...  
878  
879 <think>Okay, so I need to find the eigenvector ...  
880  
881 <think>...  
882

883

884 **Baseline model**885  
886 We'll use Python to help us ...  
887  
888 To determine the molecular  
889890 For Llama3.2 1B, we sample responses of baseline models and after reasoning to construct circuits.  
891

892

893 **Models After Post Training**894 <think>Step 1: Define the variables and given conditions Let's denote ...  
895

896

897 **Models Before Post Training**898 To solve this problem, we'll ...  
899

900

## 901 A.3 DETAIL OF EAP-IG CALCULATION

902

903 **Global path.** The IG path is defined over the *entire token-embedding sequence*: we linearly interpolate  
904 between corrupted and clean inputs as  $z' + \alpha(z - z')$  with  $\alpha = \frac{k}{m}$ ,  $k = 1, \dots, m$ . No pooling into a  
905 single “document embedding” is used.

906

907 **Input of  $v$ .** For a node  $v$  (attention head block or MLP), the “input of  $v$ ” is the *residual-stream*  
908 *pre-activation* that  $v$  receives at its destination positions, i.e., the sum of all parents’ outputs just  
909 before  $v$  applies its operation. Accordingly, the gradient in equation 3 is  $\nabla_{z_v} \mathcal{L}$  with respect to that  
residual vector.

910

911 **Token granularity and per-example score.** While the path lives in sequence space, the edge score  
912 for  $(u \rightarrow v)$  is evaluated at coordinates corresponding to  $(v)$ ’s destination positions. For next-token  
913 objectives we use the position  $(t)$  whose logits are evaluated; for sequence-level objectives we average  
over supervised positions  $(T^*)$ . The per-example score is

914

915 
$$\text{score}(u \rightarrow v \mid x) = \left\langle \Delta z_u(x), \frac{1}{m} \sum_{k=1}^m \left( \nabla_{z_v} \mathcal{L} \right) \Big|_{z' + \frac{k}{m}(z - z')} \right\rangle, \quad (4)$$
  
916

917

918 where  $\langle \cdot, \cdot \rangle$  denotes the dot product in the residual dimension.

918 **Aggregation and selection.** We rank edges using a dataset aggregate, e.g.,  $\mathbb{E}_x[|\text{score}(u \rightarrow v \mid x)|]$ .  
 919 Using  $\Delta z_u = z_u - z'_u$  or  $z'_u - z_u$  only flips the sign; absolute aggregation makes ranking invariant.  
 920 We select top- $n$  edges, prune isolated nodes, and validate faithfulness by ablating all non-circuit  
 921 edges.

922 **Practical choices.** We typically use  $m \in [5, 8]$  Riemann steps and a task-agnostic divergence  
 923 (e.g., KL) computed at the same evaluation positions as above; rankings are robust without extra  
 924 normalization, though optional rescaling can be applied for cross-model comparability.  
 925

926 **A.4 DETAIL OF EFFECT AND IMPORTANCE MEASURE**  
 927

928 Our effect analysis reuses the EAP-IG edge scores already computed for circuit extraction (§ 2). For  
 929 a given model  $M$  and input  $x$  from a benchmark dataset  $\mathcal{D}$ , EAP-IG assigns to each edge  $(u \rightarrow v)$  in  
 930 the circuit  $C^{(M)}(x)$  a scalar attribution score  $s_x^{(M)}(u \rightarrow v) \in \mathbb{R}$ , which we obtain after thresholding  
 931 on  $|s_x^{(M)}(u \rightarrow v)|$  to keep only top-attribution edges. We treat attention heads as modules and  
 932 aggregate edge-level scores into a head-level importance matrix.  
 933

934  
 935 **Head-level importance.** Let  $a_{\ell,h}$  denote the attention head at layer  $\ell$  and index  $h$ . For model  $M$ ,  
 936 we define the (unnormalized) importance of  $a_{\ell,h}$  as the sum of absolute EAP-IG scores over all  
 937 circuits and all edges whose source node is that head:  
 938

$$\tilde{I}_M(\ell, h) = \sum_{x \in \mathcal{D}} \sum_{\substack{(u \rightarrow v) \in C^{(M)}(x) \\ u = a_{\ell,h}}} |s_x^{(M)}(u \rightarrow v)|. \quad (5)$$

939 To allow comparison across models, we apply a global normalization so that the total mass of  
 940 importance is 1:  
 941

$$I_M(\ell, h) = \frac{\tilde{I}_M(\ell, h)}{\sum_{\ell', h'} \tilde{I}_M(\ell', h')}. \quad (6)$$

942 This yields a head-level importance matrix  $I_M \in \mathbb{R}_{\geq 0}^{L \times H}$ , where  $L$  is the number of layers and  $H$  the  
 943 number of heads per layer.  
 944

945 **Effect measure between pre- and post-trained models.** Given a pre-trained (base) model  $M_{\text{pre}}$   
 946 and a post-trained model  $M_{\text{post}}$  (e.g., DeepSeek-distilled, SFT, or GRPO-trained), both evaluated on  
 947 the same dataset  $\mathcal{D}$  with identical EAP-IG hyperparameters and edge-thresholding, we quantify the  
 948 change in importance of head  $(\ell, h)$  by the symmetric effect measure  
 949

$$E(\ell, h) = \frac{I_{M_{\text{post}}}(\ell, h) - I_{M_{\text{pre}}}(\ell, h)}{I_{M_{\text{post}}}(\ell, h) + I_{M_{\text{pre}}}(\ell, h) + \varepsilon}, \quad (7)$$

950 where  $\varepsilon > 0$  is a small constant (we use  $\varepsilon = 10^{-6}$ ) to avoid division by zero. By construction,  
 951  $E(\ell, h) \in [-1, 1]$ , with positive values indicating increased attribution-based importance of  $a_{\ell,h}$  in  
 952 the post-trained model and negative values indicating decreased importance.  
 953

954 For training regimes with multiple checkpoints  $M_{\text{post}}^{(t)}$  for  $t \in \mathcal{T}$  (e.g., SFT or GRPO), we compute  
 955 equation 7 for each checkpoint  $t$  to obtain  $E^{(t)}(\ell, h)$  and then aggregate along the time axis via a  
 956 simple arithmetic mean:  
 957

$$\bar{E}(\ell, h) = \frac{1}{|\mathcal{T}|} \sum_{t \in \mathcal{T}} E^{(t)}(\ell, h). \quad (8)$$

958 The resulting matrix  $\bar{E} \in [-1, 1]^{L \times H}$  is visualized as the effect heatmaps in Figure 13, where blue  
 959 (red) cells correspond to heads whose EAP-IG importance increases (decreases) relative to the base  
 960 model. Note that, because circuits are defined using a fixed attribution threshold, these measures  
 961 capture importance reallocation within the *top-attribution circuits* considered in our analysis.  
 962

972 A.5 DETAIL OF SPARSE FEATURE CIRCUIT ANALYSIS  
973

974 **Construction of Graph.** Constructing full Sparse Feature Circuits (Marks et al.) implies a pro-  
975 hibitive computational cost, scaling with the number of training methods, model checkpoints, layers,  
976 and components. To make this tractable while leveraging the disentanglement benefits of Sparse  
977 Autoencoders (SAEs) (Bricken et al., 2023), we limit our scope to a direct comparison between  
978 Llama-3.1-8B (Base) (Meta, 2024a) and DeepSeek-R1-Distill-Llama-8B (Guo et al., 2025), where  
979 both model’s full SAEs for residual stream are available through Neuronpedia (He et al., 2024).  
980 We utilize those pre-trained Residual Stream SAEs to decompose residual activations into sparse  
981 features  $f \in \mathbb{R}^{d_{\text{SAE}}}$ . However, for Attention and MLP blocks where SAE training is computationally  
982 demanding, we retain a dense representation using *identity dictionaries*, and compute attribution  
983 scores for sparse features in the residual stream and for dense block outputs in the Attention and MLP  
984 layers using the same mathematical algorithm as in EAP-IG (Hanna et al., 2024). Input dataset is  
985 same with previous EAP-IG analysis, which is AIME base prompt with sampled answer.  
986

987 **Aggregated Importance and Shift Measurement.** Since the learned dictionary bases of SAEs  
988 differ between the base and post-trained models, a direct feature-to-feature comparison is infeasible.  
989 Instead, we aggregate importance at the component level to quantify macroscopic shifts. For a  
990 model  $M$ , layer  $\ell$ , and component  $c \in \{\text{RESID, ATTN, MLP}\}$ , the importance  $I_M(\ell, c)$  is the sum of  
991 absolute attribution scores of all constituent nodes (active SAE features for Resid, or the dense block  
992 for Attn/Mlp). We then visualize the shift using the symmetric relative difference defined in §A.4:  
993

$$994 E(\ell, c) = \frac{\hat{I}_{M_{\text{post}}}(\ell, c) - \hat{I}_{M_{\text{pre}}}(\ell, c)}{\hat{I}_{M_{\text{post}}}(\ell, c) + \hat{I}_{M_{\text{pre}}}(\ell, c) + \varepsilon}, \quad (9)$$

994 where  $\hat{I}$  denotes the globally normalized importance. This metric highlights which computational  
995 stages become more critical after distillation.  
996

997 **Results and Discussion.** The analysis reveals distinct patterns in computational reallocation. Figure  
998 14 shows component-level importance with a single heatmap. Consistent with our head-level  
999 EAP-IG findings, we observe a strong emergence of importance in **Layer 0 Attention**, suggesting  
1000 early-stage emergence of attention heads remains crucial. Notably, the **Residual Stream** features  
1001 exhibit a progressive strengthening in the mid-to-late layers, indicating a reliance on deep, disentan-  
1002 gled representations for reasoning. The **MLP** blocks also show increased importance in later layers,  
1003 albeit less dominantly than residuals. While this SAE-based approach offers reduced polysemy and  
1004 corroborates our main findings, its coarse granularity at the Attention/MLP block level prevents  
1005 the precise identification of specialized heads. Therefore, given the trade-off between feature inter-  
1006 pretability from enormous computational cost and practical granular component tracking, we retain  
1007 the standard head-level EAP-IG as our primary analytical framework.  
1008

## A.6 DETAIL OF GRPO FORMULATION

1009 For a prompt  $q$ , sample  $G$  candidate responses  $\{o_i\}_{i=1}^G$  from the old policy  $\pi_{\text{old}}$ ; the policy parameters  
1010  $\theta$  are updated to maximize

$$1011 \mathcal{J}_{\text{GRPO}}(\theta) = \mathbb{E} \left[ \frac{1}{G} \sum_{i=1}^G \frac{1}{|o_i|} \sum_{t=1}^{|o_i|} \min \left( r_{i,t}(\theta) \hat{A}_{i,t}, \text{clip} \left( r_{i,t}(\theta), 1 - \epsilon, 1 + \epsilon \right) \hat{A}_{i,t} \right) - \beta D_{\text{KL}}(\pi_{\theta} \parallel \pi_{\text{ref}}) \right], \quad (10)$$

1014 where the token-level policy ratio is

$$1016 r_{i,t}(\theta) = \frac{\pi_{\theta}(o_{i,t} \mid q, o_{i,<t})}{\pi_{\text{old}}(o_{i,t} \mid q, o_{i,<t})}. \quad (11)$$

1018 In the outcome-reward variant used for verifiable tasks, a reward model assigns a scalar  $R_i$  to each  
1019 output  $o_i$ . GRPO then uses a value-free, group-normalized advantage shared across all tokens of  $o_i$ :

$$1020 \hat{A}_{i,t} = \frac{R_i - \text{mean}(R)}{\text{std}(R)} \quad \text{for all } t \in \{1, \dots, |o_i|\}, \quad (12)$$

1022 which compares each response to its group peers and obviates a learned critic. The min–clip structure  
1023 conservatively bounds updates, while the KL regularizer with coefficient  $\beta$  constrains divergence  
1024 from a reference policy  $\pi_{\text{ref}}$ , improving stability and mitigating reward over-optimization. We  
1025 specifically implement OpenR1 with the same Math-220k for GRPO training to compare base model  
with reasoning trained version (Hugging Face, 2025).

1026 A.7 DETAIL OF EVALUATION  
10271028 **Generation and Sampling Setup** For our quantitative evaluation, we generate various responses  
1029  $n = 4$  to  $64$  for each problem in the respective test sets. The generation process for each models  
1030 uses a sampling temperature of  $T = 0.6$  and a top-p (nucleus sampling) value of  $0.95$ , or if the  
1031 model’s best practice is suggested such as Qwen3-8B, we follow those settings;  $T = 0.6$ , top-p=0.95,  
1032 top-k=20, and min-p=0 for thinking mode.1033 **Pass@k for Overall Capability** To assess the overall problem-solving capability of each model,  
1034 we employ the standard **pass@k** metric, as introduced by Chen et al. (2021). This metric provides  
1035 an unbiased estimator for the probability that at least one correct solution is generated in  $k$  attempts.  
1036 Given  $n$  total generated samples for a problem and  $c$  correct samples among them, the pass@k score  
1037 for that single problem is calculated as:  
1038

1039 
$$\text{pass}@k = 1 - \frac{\binom{n-c}{k}}{\binom{n}{k}} \quad (13)$$
  
1040

1041 The final reported pass@k score is the average of these values across all problems in the test set. This  
1042 metric is independent of the generation order and measures the model’s theoretical potential to solve  
1043 a problem given a budget of  $k$  samples.  
10441045 **Success@k for Generation Efficiency** While pass@k measures overall capability, it is agnostic  
1046 to the generation order. To measure the practical generation efficiency, a model’s ability to find a  
1047 correct solution quickly, we also compute **success@k**. This metric evaluates the likelihood of finding  
1048 a correct solution within the trial  $k$  sequentially generated samples.  
10491050 Let  $R_p = (r_1, r_2, \dots, r_n)$  be the ordered sequence of responses for a problem  $p$ , and let  $v(r_i)$  be a  
1051 verification function that returns 1 if response  $r_i$  is correct and 0 otherwise. The success@k is then  
1052 the average success rate across all problems:  
1053

1054 
$$\text{success}@k = \mathbb{E}_{\text{problems}} \left[ \mathbb{1} \left\{ \sum_{i=1}^k v(r_i) > 0 \right\} \right] \quad (14)$$
  
1055

1056 where  $\mathbb{1}\{\cdot\}$  is the indicator function. This metric directly rewards models that produce correct  
1057 answers earlier in the generation process. The comparison between pass@k and success@k allows  
1058 us to disentangle a model’s latent capability from its practical efficiency, as discussed in our main  
1059 analysis.  
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## A.8 EXAMPLE OF QUALITATIVE ANALYSIS: NEWLY CORRECT

1082  
1083**Input Question from AIME'24**1084  
1085  
1086  
1087  
1088  
1089  
1090

Every morning Aya goes for a 9-kilometer-long walk and stops at a coffee shop afterwards. When she walks at a constant speed of  $s$  kilometers per hour, the walk takes her 4 hours, including  $t$  minutes spent in the coffee shop. When she walks  $s + 2$  kilometers per hour, the walk takes her 2 hours and 24 minutes, including  $t$  minutes spent in the coffee shop. Suppose Aya walks at  $s + \frac{1}{2}$  kilometers per hour. Find the number of minutes the walk takes her, including the  $t$  minutes spent in the coffee shop. Let's think step by step and output the final answer within `\boxed{}`.

1091  
1092  
1093

Baseline model's response just repeat same equation endlessly without specific conclusions or reasoning. We qualitatively evaluate how each post-training's answer is different from the original.

1094  
1095**Response of Baseline model (Qwen2.5-Math-1.5B)**1096  
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To solve this problem, we need to establish the relationship between the walking speed and the time taken for the walk, including the time spent in the coffee shop. Let's break down the problem step by step. 1. **Define Variables:** - Let  $s$  be the walking speed in kilometers per hour. - Let  $t$  be the time spent in the coffee shop in hours. - The total time for the walk, including the coffee shop time, is given by  $\frac{9}{s} = 4$  hours and  $\frac{9}{s+2} = 2.4$  hours. 2. **Set Up Equations:** - From the first condition:  $\frac{9}{s} = 4$  which gives  $s = \frac{9}{4}$ . - From the second condition:  $\frac{9}{s+2} = 2.4$  which gives  $s + 2 = \frac{9}{2.4} = \frac{90}{24} = \frac{15}{4}$  and thus  $s = \frac{15}{4} - 2 = \frac{15}{4} - \frac{8}{4} = \frac{7}{4}$ . Since we have two different values for  $s$  from the two conditions, we need to verify which one is correct. Let's check both conditions with  $s = \frac{9}{4}$  and  $s = \frac{7}{4}$ . 3. **Verify the Values:** - For  $s = \frac{9}{4}$ : - Time for the walk:  $\frac{9}{\frac{9}{4}} = 4$  hours. - Time for the walk at  $s + 2 = \frac{17}{4}$ :  $\frac{9}{\frac{17}{4}} = \frac{36}{17} \approx 2.12$  hours, which is not 2.4 hours. - For  $s = \frac{7}{4}$ : - Time for the walk:  $\frac{9}{\frac{7}{4}} = \frac{36}{7} \approx 5.14$  hours, which is not 4 hours. ... (endless repeat...)

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## A.8.1 SFT

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1112**Response of SFT checkpoint 1000**1113  
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`<think>` Okay, let's try to figure out this problem. So, Aya walks 9 kilometers every morning, and her walking speed is either  $s$  km/h or  $s+2$  km/h. When she walks at  $s$  km/h, the total time, including a coffee shop break of  $t$  minutes, is 4 hours. When she walks faster at  $s+2$  km/h, the total time is 2 hours and 24 minutes, still including the same  $t$  minutes in the coffee shop. We need to find the total time when she walks at  $s+0.5$  km/h, including the coffee shop time. First, let's parse the problem. The key information is: 1. Distance: 9 km both times. 2. Walking speed:  $s$  km/h initially, then  $s+2$  km/h. 3. Time taken: 4 hours at speed  $s$ , 2 hours 24 minutes at speed  $s+2$ , with both include  $t$  minutes in the coffee shop. 4. Find the total time when walking at  $s+0.5$  km/h, including  $t$  minutes. So, the total time is the walking time plus the coffee shop break. The walking time can be calculated by distance divided by speed. The coffee shop break is  $t$  minutes each time, regardless of speed. Let me write down the equations. First scenario: walking speed  $s$  km/h, total time 4 hours, including  $t$  minutes. So the walking time is 4 hours minus  $t$  minutes. Wait, but time is usually in hours in these problems. So maybe we need to convert everything to hours. ... But according to the problem, when walking at 4.5 km/h, the total time is 2.4 hours, which is 144 minutes, which is correct. So that checks out. Therefore, the total time when walking at 3 km/h is 3 hours 24 minutes, which is  $3*60 + 24 = 204$  minutes. So the answer is 204 minutes, so `\boxed{204}` **Final Answer** `\boxed{204}` `</think>` Given that Aya walks 9 kilometers every morning, ...

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1134 A.8.2 GRPO  
11351136 **Response of GRPO checkpoint 2500**  
11371138 Please reason step by step, and put your final answer within \boxed{ } .  
1139 Offset OID Every  
1140 morning Aya goes for a 9-kilometer-long walk and stops at a coffee shop afterwards.  
1141 When she walks at a constant speed of  $s$  kilometers per hour, the walk takes her 4 hours, including  
1142  $t$  minutes spent in the coffee shop. When she walks  $s + 2$  kilometers per hour, the walk  
1143 takes her 2 hours and 24 minutes, including  $t$  minutes spent in the coffee shop. Suppose Aya  
1144 walks at  $s + \frac{1}{2}$  kilometers per hour. Find the number of minutes the walk takes her, including  
1145 the  $t$  minutes spent in the coffee shop. First, let's establish the relationships from the given  
1146 information.  
1. When walking at  $s$  kilometers per hour, the total time is 4 hours, including  $t$   
1147 minutes in the coffee shop. Since 4 hours is 240 minutes, we can write:  
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$$\text{Time spent walking} = \frac{9}{s} \text{ hours} = \frac{9}{s} \times 60 \text{ minutes} = \frac{540}{s} \text{ minutes.}$$
  
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1151 So, the total time including the coffee shop time is:  
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$$\frac{540}{s} + t = 240.$$
  
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1155 This simplifies to:  
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$$\frac{540}{s} = 240 - t. \quad (1)$$
  
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1159 2. When walking at  $s + 2$  kilometers per hour, the total time is 2 hours and 24 minutes, which  
1160 is 144 minutes. So, we can write:  
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1162 
$$\text{Time spent walking} = \frac{9}{s+2} \text{ hours} = \frac{9}{s+2} \times 60 \text{ minutes} = \frac{540}{s+2} \text{ minutes.}$$
  
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1164 So, the total time including the coffee shop time is:  
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$$\frac{540}{s+2} + t = 144.$$
  
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1168 ... Now, we need to find the time it takes Aya to walk at  $s + \frac{1}{2} = 2.5 + 0.5 = 3$  kilometers  
1169 per hour:  
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$$\text{Time spent walking} = \frac{9}{3} \text{ hours} = \frac{9}{3} \times 60 \text{ minutes} = 180 \text{ minutes.}$$
  
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1173 Including the 24 minutes in the coffee shop, the total time is:  
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$$180 + 24 = 204 \text{ minutes.}$$
  
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1177 The final answer is: \boxed{204}. ...  
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## A.9 EXAMPLE OF QUALITATIVE ANALYSIS: NEWLY INCORRECT

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1191**Input Question from AIME'24**1192  
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Find the largest possible real part of

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$$(75 + 117i)z + \frac{96 + 144i}{z}$$

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1197where  $z$  is a complex number with  $|z| = 4$ . Let's think step by step and output the final answer within  $\boxed{\{ \}}$ .

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Baseline model correctly calculate the result using python codes in this case.

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1201**Response of Baseline model (Qwen2.5-Math-1.5B)**1202  
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To find the largest possible real part of  $(75 + 117i)z + \frac{96 + 144i}{z}$  where  $z$  is a complex number with  $|z| = 4$ , we can use the following approach: 1. Let  $z = 4e^{i\theta}$  where  $\theta$  is a real number. This is because  $|z| = 4$ . 2. Substitute  $z = 4e^{i\theta}$  into the expression  $(75 + 117i)z + \frac{96 + 144i}{z}$ . 3. Simplify the expression and find the real part. 4. Maximize the real part with respect to  $\theta$ . Let's proceed with the calculations: 1. Let  $z = 4e^{i\theta} = 4(\cos \theta + i \sin \theta)$ . 2. Substitute  $z$  into the expression:

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$$(75 + 117i)z + \frac{96 + 144i}{z} = (75 + 117i)(4 \cos \theta + 4i \sin \theta) + \frac{96 + 144i}{4 \cos \theta + 4i \sin \theta}.$$

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3. Simplify the expression: ... Thus, the largest possible real part is 540. Let's confirm this with Python code. ““python import sympy as sp # Define the variables theta = sp.symbols('theta', real=True) z = 4 \* (sp.cos(theta) + sp.I \* sp.sin(theta)) # Define the expression expr = (75 + 117 \* sp.I) \* z + (96 + 144 \* sp.I) / z # Simplify the expression expr\_simplified = sp.simplify(expr) # Extract the real part real\_part = sp.re(expr\_simplified) # Find the maximum value of the real part max\_real\_part = sp.maximum(real\_part, theta) print(max\_real\_part) ““output 540 ““ The largest possible real part of  $(75 + 117i)z + \frac{96 + 144i}{z}$  where  $z$  is a complex number with  $|z| = 4$  is  $\boxed{540}$ .

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1242 A.9.1 SFT

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1244 At first, it successfully computes the answer with a simplified mathematical expression. However, it  
1245 continues its computation, then goes wrong with its calculation, even incomplete output format.

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**Response of SFT checkpoint 1000**

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&lt;think&gt; Okay, so I need to find the largest possible real part of the expression

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$$(75 + 117i)z + \frac{96 + 144i}{z},$$

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where  $z$  is a complex number with  $|z| = 4$ . Hmm, complex numbers and optimization... Let me start by understanding the problem better. First,  $z$  is a complex number with magnitude 4. That means  $z$  can be written in the form  $z = 4e^{i\theta}$ , where  $\theta$  is a real number between 0 and  $2\pi$ . Since  $z$  is a complex number on a circle of radius 4, maybe I can parametrize  $z$  as  $4(\cos \theta + i \sin \theta)$ . Then, I can express the given expression in terms of  $\theta$  and find its real part. Then, maximize that real part with respect to  $\theta$ .

Let me write that out. Let  $z = 4e^{i\theta}$ . Then, the expression becomes:

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$$(75 + 117i)(4e^{i\theta}) + \frac{96 + 144i}{4e^{i\theta}}.$$

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Simplify each term: ... Therefore, we need to maximize  $324 \cos \theta - 432 \sin \theta$ . Hmm, okay. So, the problem reduces to maximizing a linear combination of sin and cos. There's a standard method for maximizing such expressions.

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The expression  $a \cos \theta + b \sin \theta$  can be written as  $R \cos(\theta - \varphi)$ , where  $R = \sqrt{a^2 + b^2}$ . Then, the maximum value is  $R$ . So for  $324 \cos \theta - 432 \sin \theta$  (i.e.,  $a = 324$ ,  $b = -432$ ), the maximum value is

$$\sqrt{324^2 + (-432)^2} = \sqrt{324^2 + 432^2}.$$

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Compute:

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$$324^2 = 104,976, \quad 432^2 = 186,624, \quad 324^2 + 432^2 = 291,600,$$

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$$\text{so } \sqrt{291,600} = 540.$$

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Therefore, the largest possible real part is 540.

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But wait, hold on. Let me check my calculation again because 324 squared is 104,976, 432 squared is 186,624. ... 286

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## A.9.2 GRPO

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1298 Although GRPO gives an ability of complex mathematical reasoning, model's response simply goes  
 1299 wrong with calculation mistakes.

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## Response of GRPO checkpoint 2500

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Please reason step by step, and put your final answer within `\boxed{}`.  
 Find the largest possible real part of  $(75 + 117i)z + \frac{96+144i}{z}$  where  $z$  is a complex number with  $|z| = 4$ . To solve this problem, we will use the following steps: 1. Represent the complex number  $z$  in terms of its real and imaginary parts. 2. Express the given expression in terms of  $z$  and its conjugate. 3. Use the constraint  $|z| = 4$  to simplify the expression. 4. Maximize the real part of the expression. Let's start by representing  $z$  as  $z = 4e^{i\theta} = 4(\cos \theta + i \sin \theta)$ . Given the expression  $(75 + 117i)z + \frac{96+144i}{z}$ , we substitute  $z = 4e^{i\theta}$ :

$$(75 + 117i)z = (75 + 117i) \cdot 4e^{i\theta} = 4(75 + 117i)(\cos \theta + i \sin \theta)$$

$$\frac{96 + 144i}{z} = \frac{96 + 144i}{4e^{i\theta}} = \frac{96 + 144i}{4} e^{-i\theta} = (24 + 36i)(\cos \theta - i \sin \theta)$$

So the expression becomes:

$$4(75 \cos \theta + 117 \sin \theta + i(75 \sin \theta - 117 \cos \theta)) + (24 \cos \theta + 36 \sin \theta - i(24 \sin \theta - 36 \cos \theta))$$

Combining the real and imaginary parts, we get:

$$(4 \cdot 75 \cos \theta + 4 \cdot 117 \sin \theta + 24 \cos \theta + 36 \sin \theta) + i(4 \cdot 75 \sin \theta - 4 \cdot 117 \cos \theta - 24 \sin \theta + 36 \cos \theta)$$

$$= (300 \cos \theta + 468 \sin \theta + 24 \cos \theta + 36 \sin \theta) + i(300 \sin \theta - 468 \cos \theta - 24 \sin \theta + 36 \cos \theta)$$

$$= (324 \cos \theta + 504 \sin \theta) + i(276 \sin \theta - 432 \cos \theta)$$

The real part of this expression is  $324 \cos \theta + 504 \sin \theta$ . To maximize this, we use the fact that the maximum value of  $a \cos \theta + b \sin \theta$  is  $\sqrt{a^2 + b^2}$ . Here,  $a = 324$  and  $b = 504$ , so the maximum value is:

$$\sqrt{324^2 + 504^2} = \sqrt{(324 \cdot 3) \cdot (1764 + 252)} = \sqrt{324^2 + 504^2} = \sqrt{9^2 \cdot 36^2 + 12^2}$$

... So the largest possible real part of the expression is `\boxed{1134}`.

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1355Table 3: List of emergent attention heads found through circuits.  $L$  and  $H$  refers to the layer and head indices, respectively. Circuits are constructed using AIME’24 benchmark as input. For each post-training methods, we describe newly emergent attention heads. Visualization of total reasoning heads aggregation in single model architecture is in Figure 2.

Post-Training	List of Emergent Attention Heads in Circuits	# of Heads
Qwen-2.5-Math-1.5B (Baseline)	$L0H7, L21H10, L2H6, L11H1, L14H10 \dots$	56
DeepSeek-R1-Distill-Qwen-1.5B	$L5H0, L5H2, L5H4, L6H10, L7H7 \dots$	32
SFT with OpenR1-Math-220k	$L0H8, L11H3, L3H3, L5H1, L7H3 \dots$	34
GRPO with OpenR1-Math-220k	$L0H8, L5H1, L7H1, L18H11, L11H8 \dots$	19
GRPO with GSM8K	$L0H8, L5H1, L7H2, L3H3, L21H2 \dots$	20

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Table 4: Reasoning Head Ablation Inference for Qwen2.5-Math-1.5B and 7B. Every performance is measured with pass@1 score with temperature 0.6. Each ablation cases make the value of specific attention heads, around 5 number of heads from its circuit results, into zero for checking its importance for reasoning tasks. We color some scores into red which is the most degraded results except no ablation baseline, while the bold is the completely ruined performance. We also color performance increase with green when its heads are ablated. Overall tendency is reversed from Table 1, as base model heads are more effective than reasoning heads when ablated.

Model	Method	AIME’24	AIME’25	GPQA	AMC
Qwen2.5 Math-1.5B	No Ablation	13.3	4.73	9.74	38.5
	Ablation with Reasoning Heads	9.01	4.58	7.82	35.6
	Ablation with Base Model Heads	<b>8.33</b>	4.63	9.79	<b>34.2</b>
	Ablation with TriviaQA Heads	<b>0.05</b>	<b>0.00</b>	<b>5.38</b>	<b>3.42</b>
Qwen2.5 Math-7B	No Ablation	13.3	10.0	15.1	32.5
	Ablation with Reasoning Heads	<b>6.67</b>	10.0	<b>20.2</b>	<b>43.3</b>
	Ablation with Base Model Heads	<b>23.3</b>	<b>3.33</b>	15.6	<b>43.3</b>
	Ablation with TriviaQA Heads	20.0	10.0	16.1	37.3

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Table 5: Head Intervention Inference for Qwen2.5-Math-1.5B with SFT and GRPO heads. Every performance is measured with pass@1 score with temperature 0.6. Each ablation cases make the value of specific attention heads, around 5 number of heads from its circuit results, into zero for checking its importance for reasoning tasks. Scale up cases increase the activation of specific attention heads into 1.3 higher, while scale down decrease it into half (0.5). We color some scores into red which is the most degraded results except no ablation baseline, while the bold is the completely ruined performance. We also color performance increase with green when its heads are ablated.

Model	Method	AIME’24	AMC	MATH
Qwen2.5-Math-1.5B	No Ablation	13.3	38.5	56.0
	Ablation with SFT Heads	<b>0.00</b>	<b>0.05</b>	<b>0.10</b>
	Scale Up with SFT Heads	<b>0.00</b>	37.3	58.2
	Scale Down with GRPO GSM8K Heads	<b>3.33</b>	<b>42.1</b>	<b>63.0</b>
	Scale Up with GRPO GSM8K Heads	<b>3.33</b>	30.1	<b>60.2</b>

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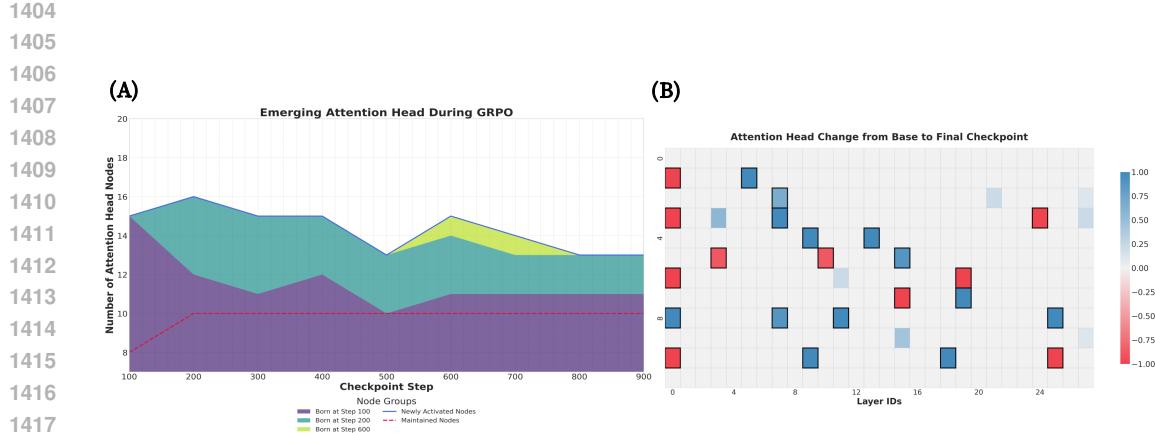


Figure 7: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during GRPO with GSM8k (Cobbe et al., 2021) dataset, and circuit construction with AIME (AIME, 2025) benchmark. (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. (B) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.

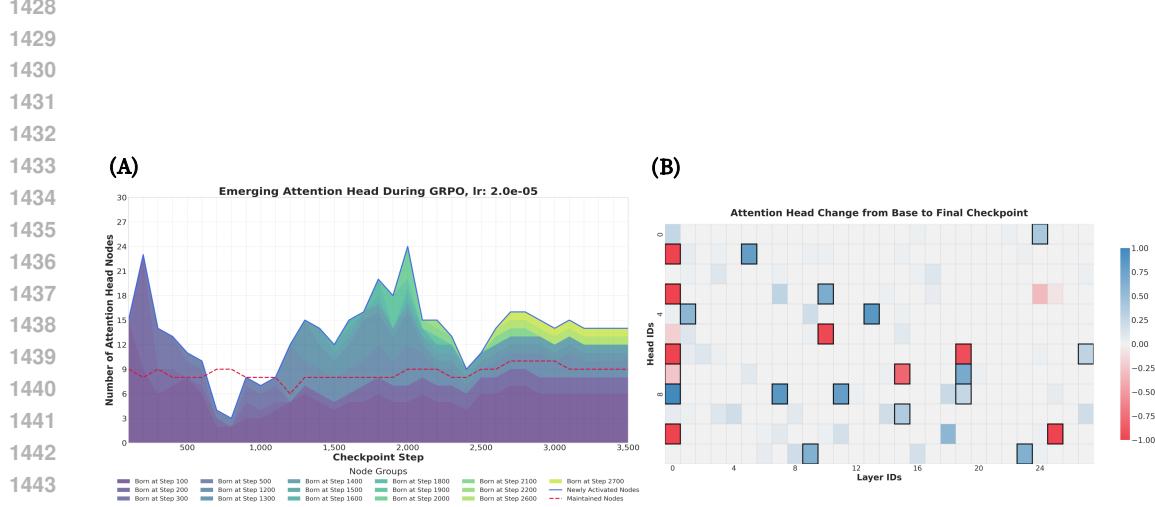


Figure 8: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during GRPO with OpenR1-Math-220k (Hugging Face, 2025) dataset with learning rate 2e-05, and circuit construction with AIME (AIME, 2025) benchmark. (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. The fluctuation in newly activated heads shows a similar trend to the (B), accuracy reward curve. (C) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.

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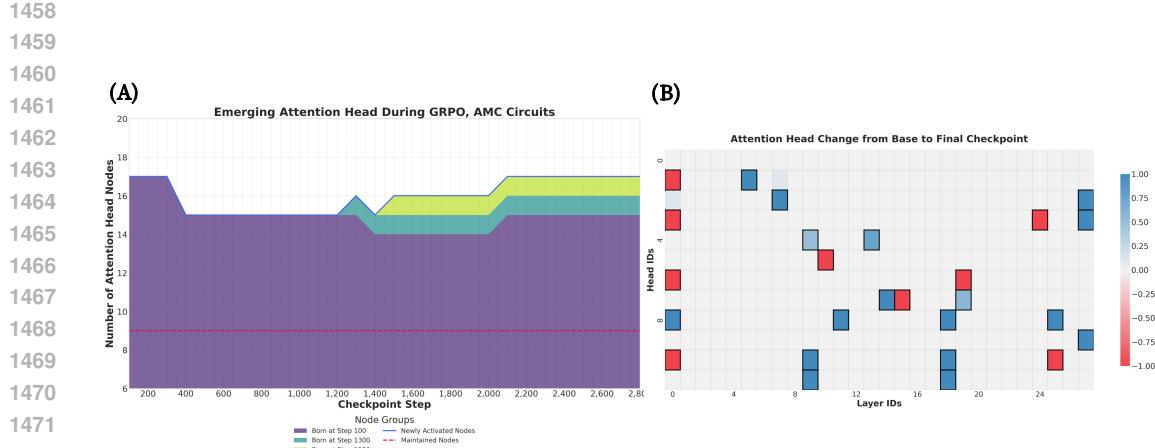


Figure 9: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during GRPO with OpenR1-Math-220k (Hugging Face, 2025) dataset, and circuit construction with AMC (AI-MO, 2024) benchmark. (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. (B) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.

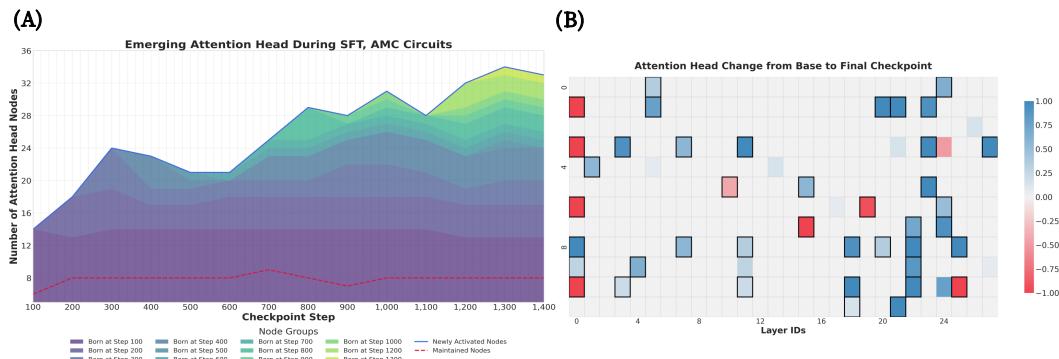


Figure 10: Analysis of Emergent Attention Head in Qwen2.5-Math-1.5B during SFT with OpenR1-Math-220k (Hugging Face, 2025) dataset, and circuit construction with AMC (AI-MO, 2024) benchmark. (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. The fluctuation in newly activated heads shows a similar trend to the (B), accuracy reward curve. (C) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.

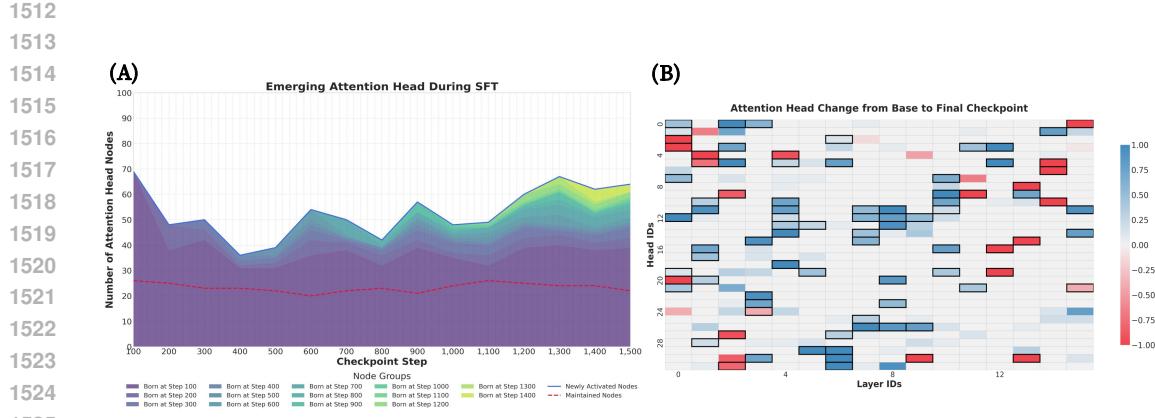


Figure 11: Analysis of Emergent Attention Head in Llama-3.2-1B-Instruct during SFT, trained with OpenR1-Math-220k (Hugging Face, 2025) and constructed circuit with AIME (AIME, 2025). (A) denotes a cohort analysis of attention head activation over training checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. (B) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.

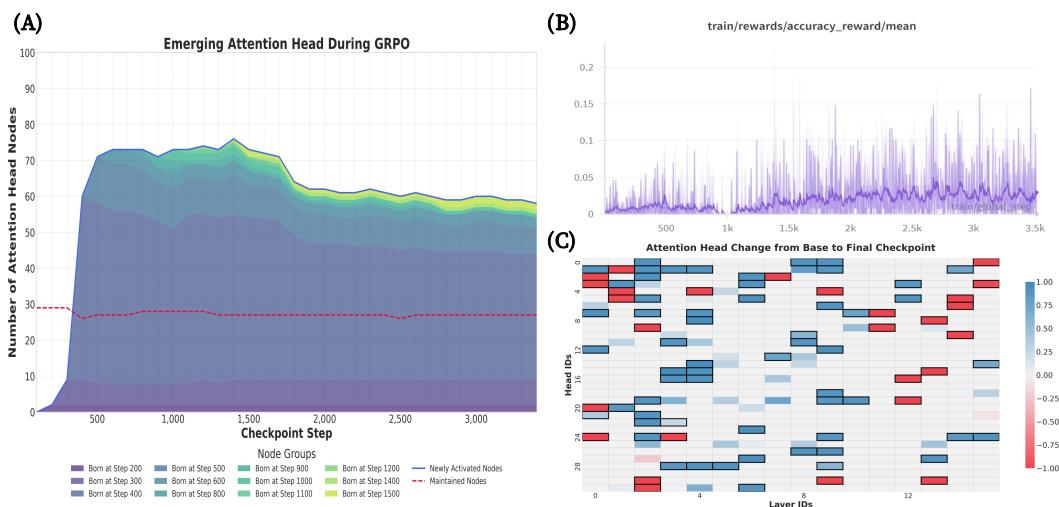
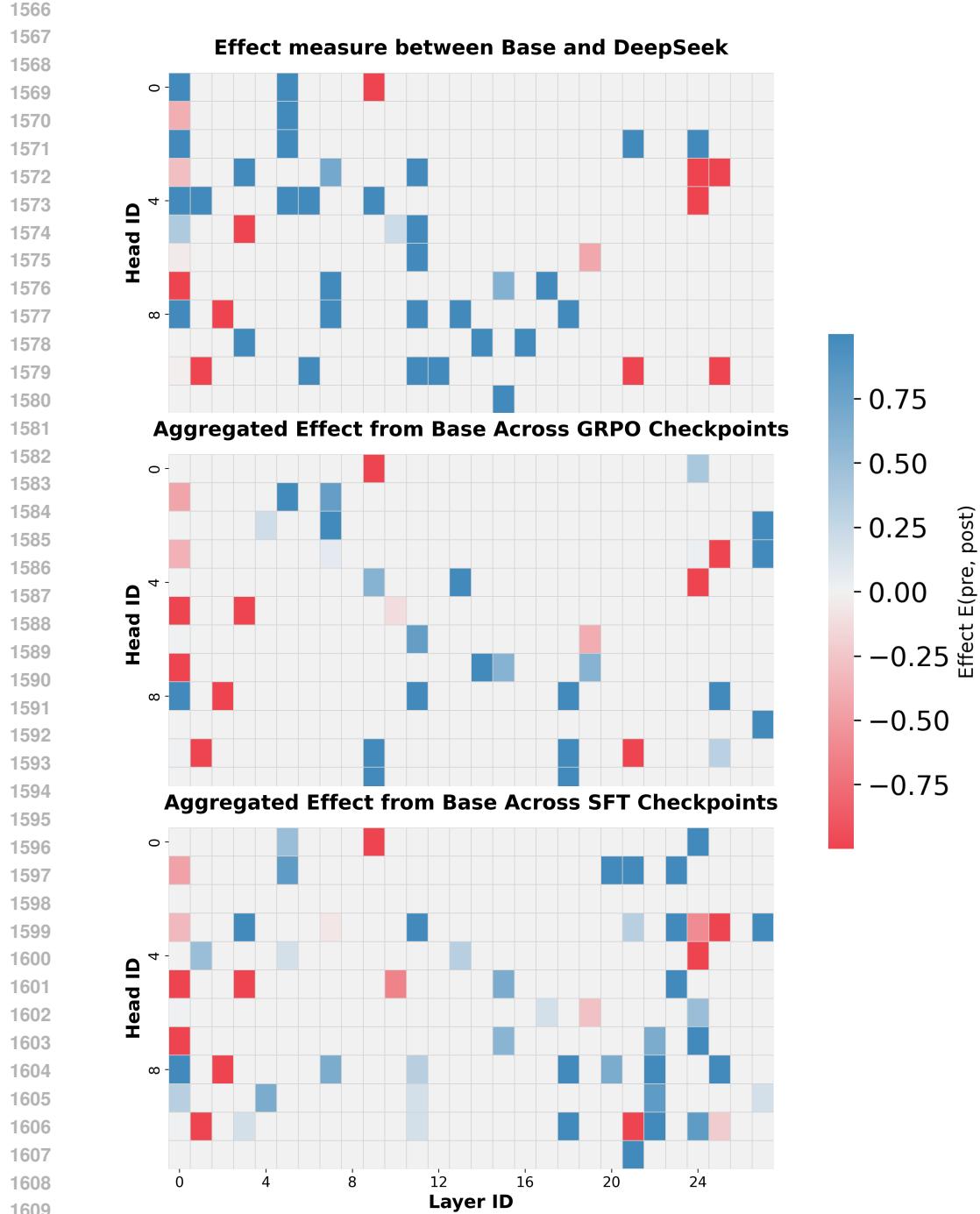


Figure 12: Analysis of Emergent Attention Head in Llama-3.2-1B-Instruct during GRPO, trained with OpenR1-Math-220k (Hugging Face, 2025) and constructed circuit with AIME (AIME, 2025). (A) denotes a cohort analysis of attention head activation across trained checkpoints. The blue line tracks the absolute number of newly activated heads compared to the base model, while the red dashed line indicates the number of original heads that are maintained. The stacked areas represent cohorts of heads, color-coded by the checkpoint at which they first emerged, showing their persistence and evolution over time. The fluctuation in newly activated heads shows a similar trend to the (B), accuracy reward curve. (C) shows a heatmap detailing the changes in activation frequency. Red cells denote heads from the original base model, with fading intensity indicating their gradual deactivation. Blue cells represent newly emerged heads, with darker shades signifying higher activation frequency across checkpoints. Heads active in the final checkpoint are outlined with a black border.



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Figure 13: Head-level effect maps for Qwen2.5-Math-1.5B and its post-trained variants. From top to bottom: Effect between the base Qwen2.5-Math-1.5B model and the DeepSeek-distilled reasoning model; Effect aggregated across GRPO checkpoints (500-step intervals from 500 to 2500 steps) trained from the same base; Effect aggregated across SFT checkpoints (200-step intervals). Each cell corresponds to an attention head  $(\ell, h)$ , and the color encodes the symmetric effect measure  $E(\ell, h) = (I_{\text{post}}(\ell, h) - I_{\text{pre}}(\ell, h)) / (I_{\text{post}}(\ell, h) + I_{\text{pre}}(\ell, h) + \epsilon)$ , where  $I_{\text{pre}}$  and  $I_{\text{post}}$  are the EAP-IG-based head importances defined in §A.4. Blue (red) indicates increased (decreased) attribution-based importance of the head relative to the base model. The high-magnitude heads in these maps qualitatively align with the high-frequency circuit heads in Figure 3 (B) and 4 (C), indicating that our frequency-based circuit analysis is consistent with the attribution-based importance view.

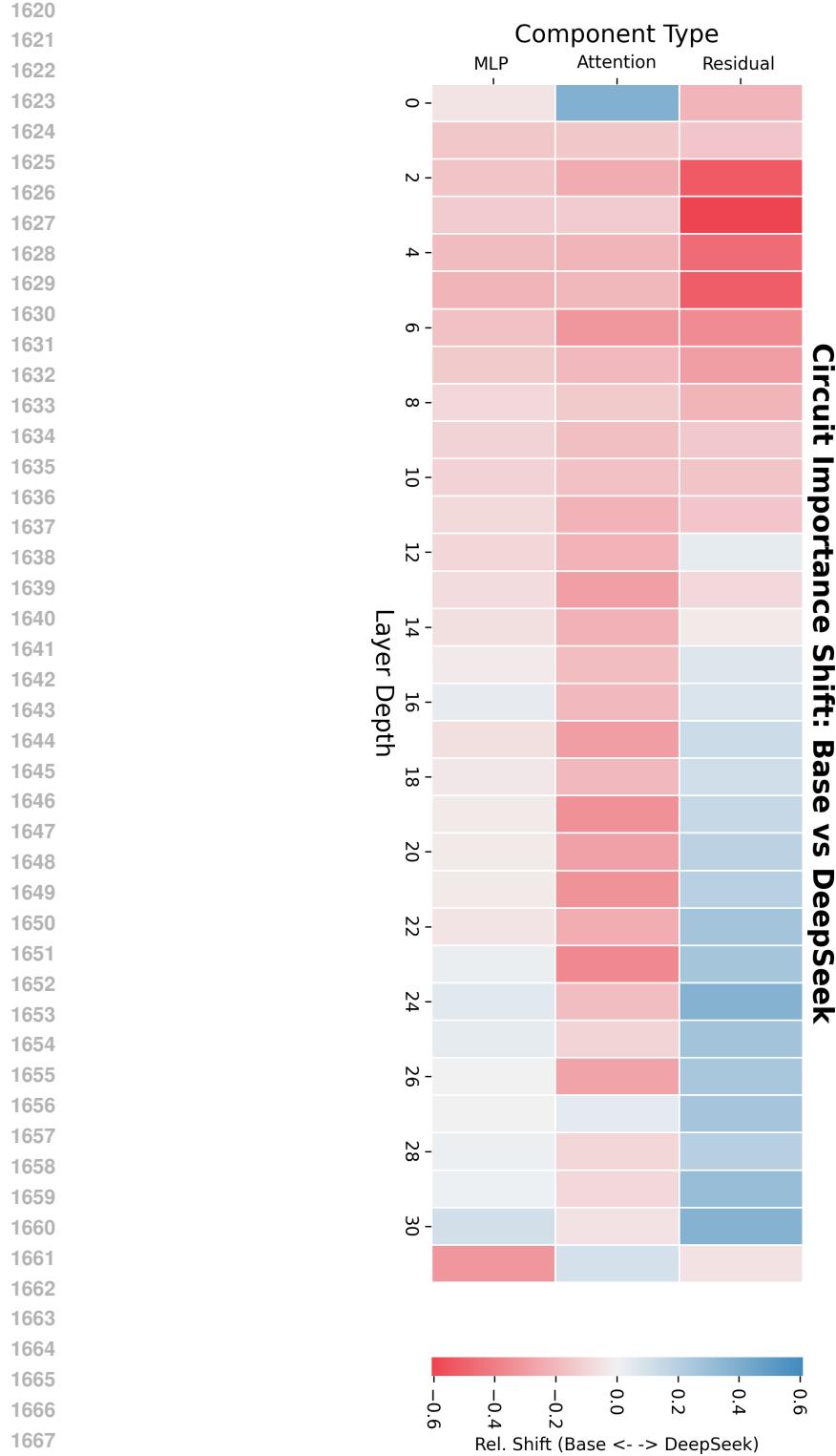


Figure 14: Component-level importance shift between Llama-3.1-8B (Base) and DeepSeek-R1-Distill-Llama-8B derived from Sparse Feature Circuits. Columns represent the aggregated attribution score for MLP, Attention, and Residual components across layers. The color encodes the symmetric effect measure. Blue (positive) indicates components where the DeepSeek model places higher causal weight (e.g., Layer 0 Attention and late-stage Residual streams), while Red (negative) indicates components more dominant in the Base model.

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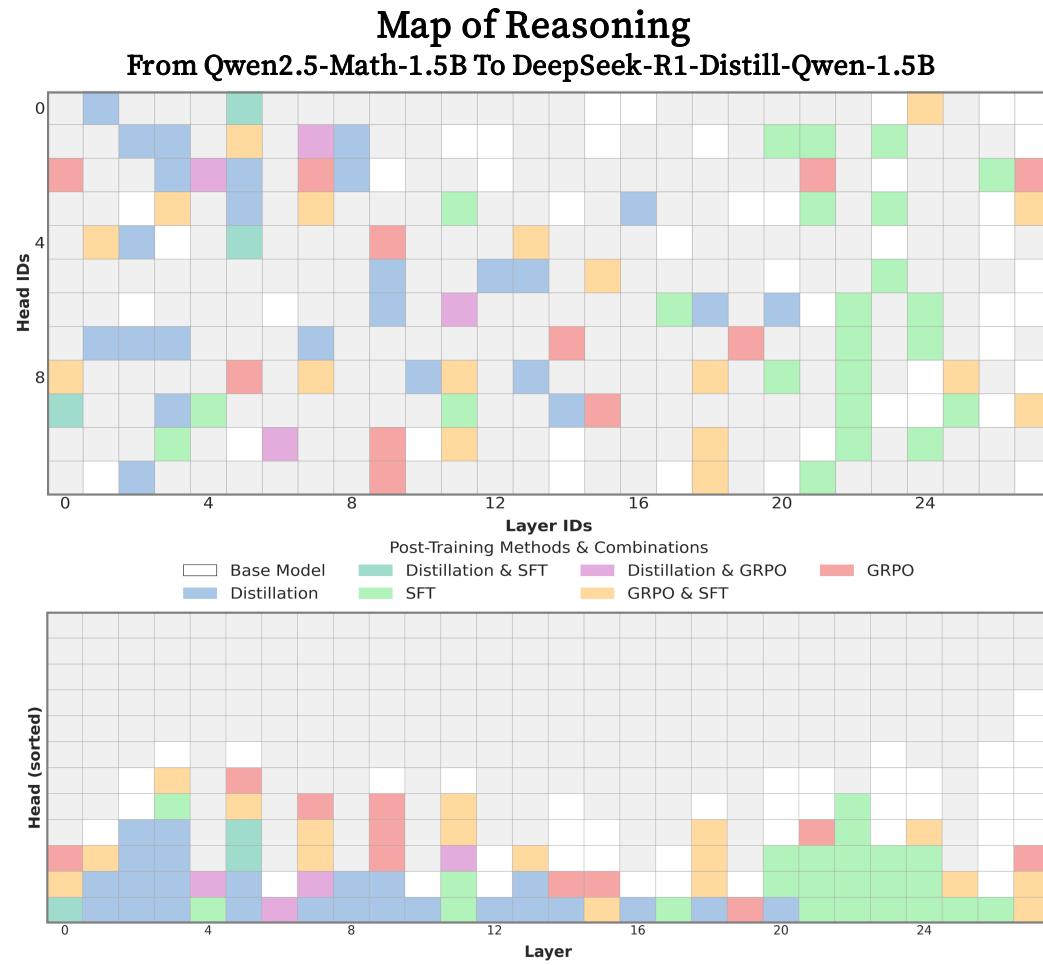


Figure 15: Map of Reasoning: Visualization of emergent reasoning heads in circuits based on Qwen2.5-Math-1.5B with various post-training, and DeepSeek-R1-Distill-Qwen-1.5B. (Top) A map of emergent attention heads for each post-training method, compared to the baseline model (white). (Bottom) A cumulative map of the reasoning heads, with columns sorted by the number of newly activated heads. Each GRPO and SFT category encompass both AIME and AMC benchmark based circuits, with checkpoints of both training using OpenR1-Math-220k and GSM8k dataset. DeepSeek Distillation activates enormous heads (blue), as SFT activates similarly large amount of heads, though SFT heads are mostly concentrated in mid-to-late layer (green). Some of attention heads from GRPO training are also common in the SFT and Distillation reasoning heads (yellow and purple), however, the number of GRPO heads are much smaller and distributed across layers (red).

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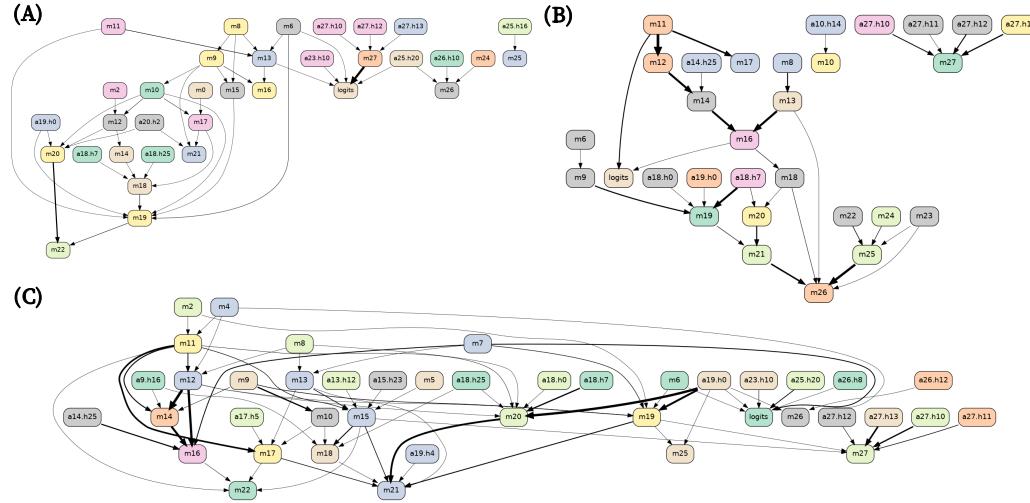


Figure 16: Actual Example of Circuits. Color of nodes are randomly mapped to differentiate each others. (A) denotes AIME circuit with baseline model, Qwen-2.5-Math-7B. (B) shows AIME circuit with DeepSeek-R1-Distill-Qwen-7B. (C) is the comparative example with same AIME dataset, which is constructed with DeepSeek-R1-Distill-Qwen-7B and its own sampled answer, without explicit <think>. (C) is more complex than other two circuits, which could be mixed with confusable attention heads. The trend of this enormous attention heads in (C) is also similar with the thinking off mode in Figure 18 (B), where the model compensate its performance gap through large emergent attention heads.

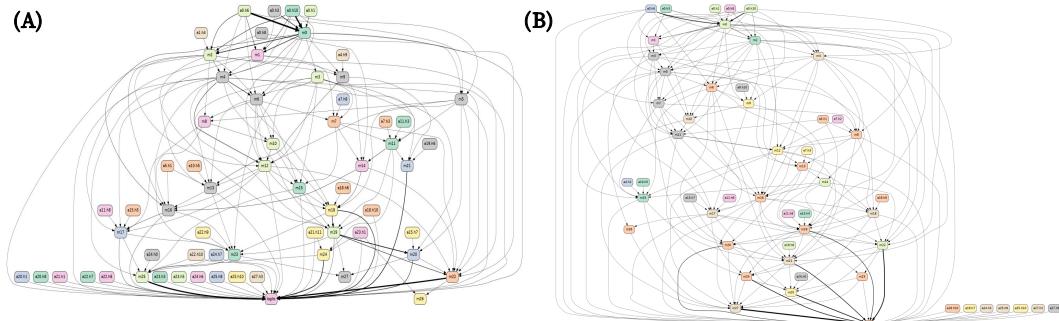


Figure 17: Actual Example of Circuits After Post-Training. Color of nodes are randomly mapped to differentiate each others. (A) denotes AIME circuit after SFT with baseline model, Qwen-2.5-Math-1.5B. (B) shows AIME circuit after GRPO with the same baseline model. (A) activates more attention heads while (B) has more complexly connected specific nodes which refer its internalized high-level mathematical reasoning.

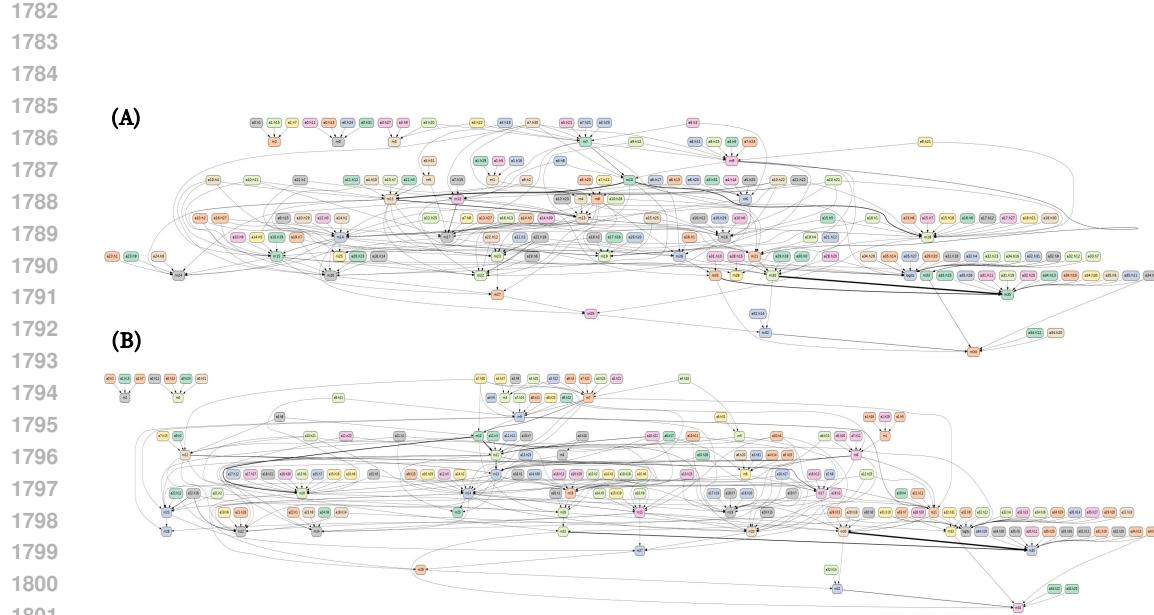


Figure 18: Actual Example of Circuits of Think On/Off. Color of nodes are randomly mapped to differentiate each others. (A) denotes AIME circuit of Thinking on mode in Qwen3-8B. (B) shows AIME circuit of Thinking off on the same baseline model. (B) activates more attention heads, in contrast, (A) has more complexly connected specific nodes which refer its internalized high-level mathematical reasoning, similar as GRPO circuit in Figure 17 (B).

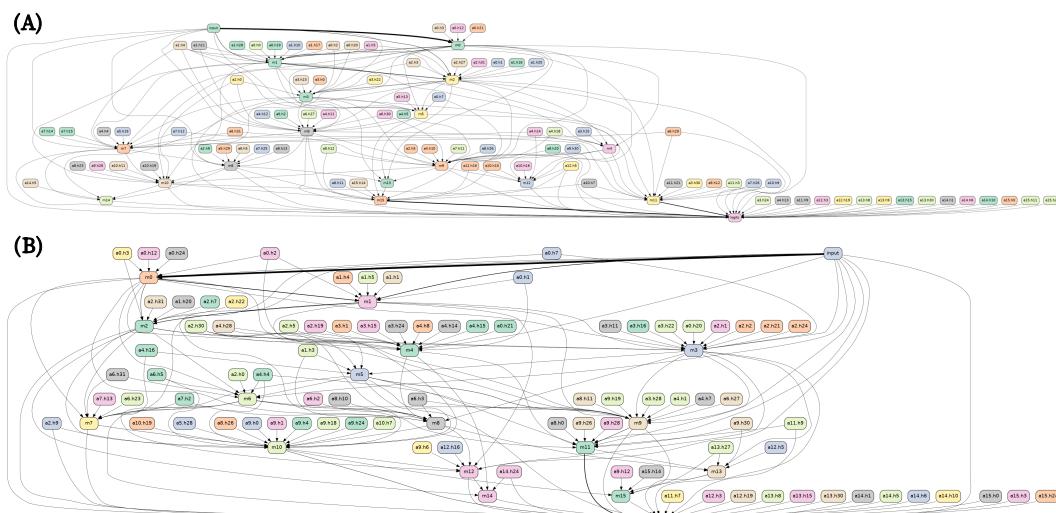


Figure 19: Actual Example of Circuits of Llama-3.2-1B-Instruct. Color of nodes are randomly mapped to differentiate each others. (A) denotes AIME circuit of Llama 3.2 after SFT with OpenR1-Math-220k dataset. (B) shows AIME circuit of Llama 3.2 after GRPO with OpenR1-Math-220k dataset.