



BEYOND THE INTRO TO R&D TODAY'S AGENDA

LET'S GET TO KNOW THE CREDIT!

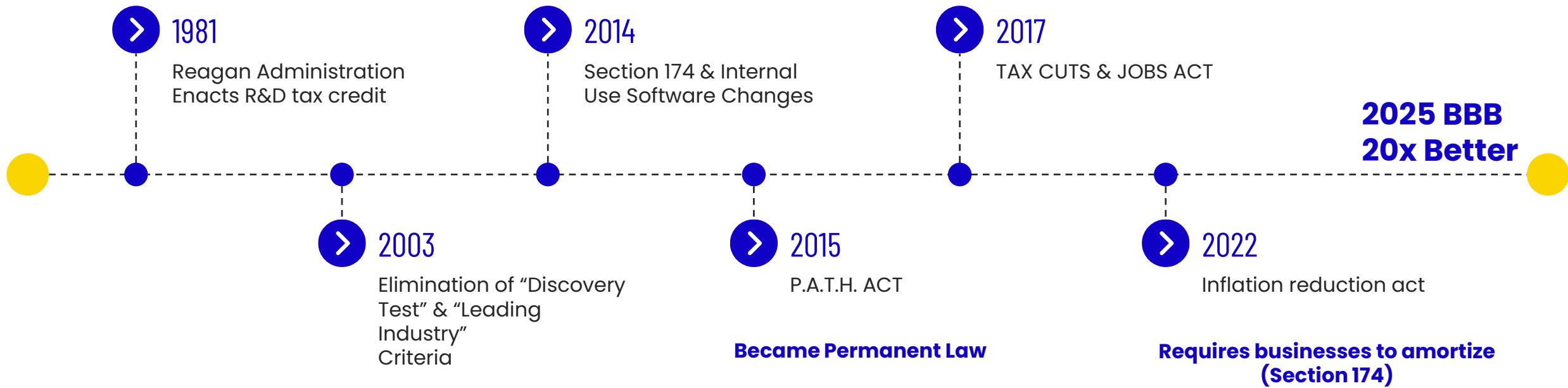
- History of the R&D Tax Credit
- R&D Tax Refresher
- Ideal Candidates
- Case Studies

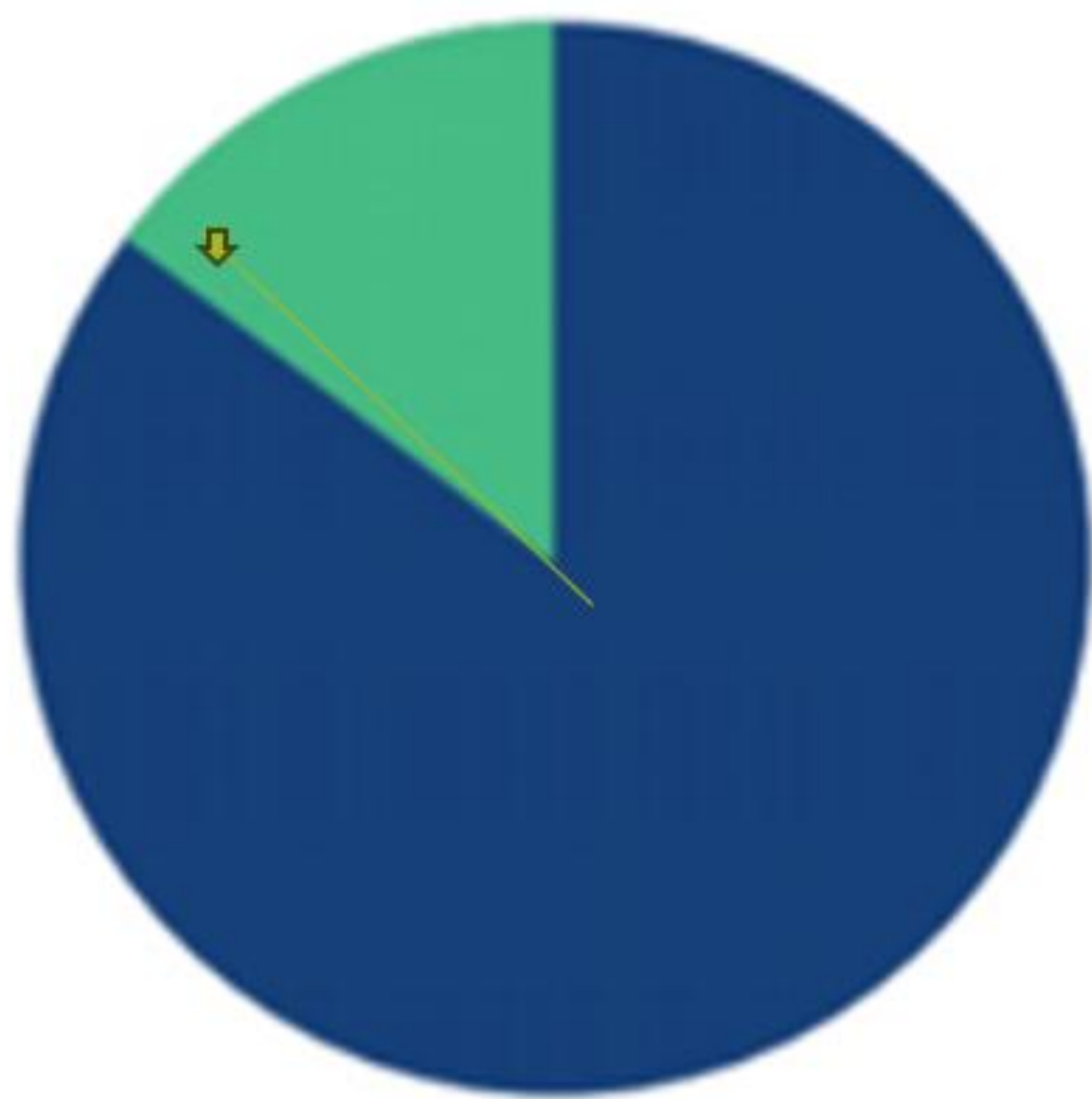


HISTORY OF THE R&D TAX CREDIT

The R&D Tax Credit was introduced in 1981 as part of the Economic Recovery Tax Act to incentivize U.S. companies to invest in innovation, research, and technological advancement.

Temporary Credit





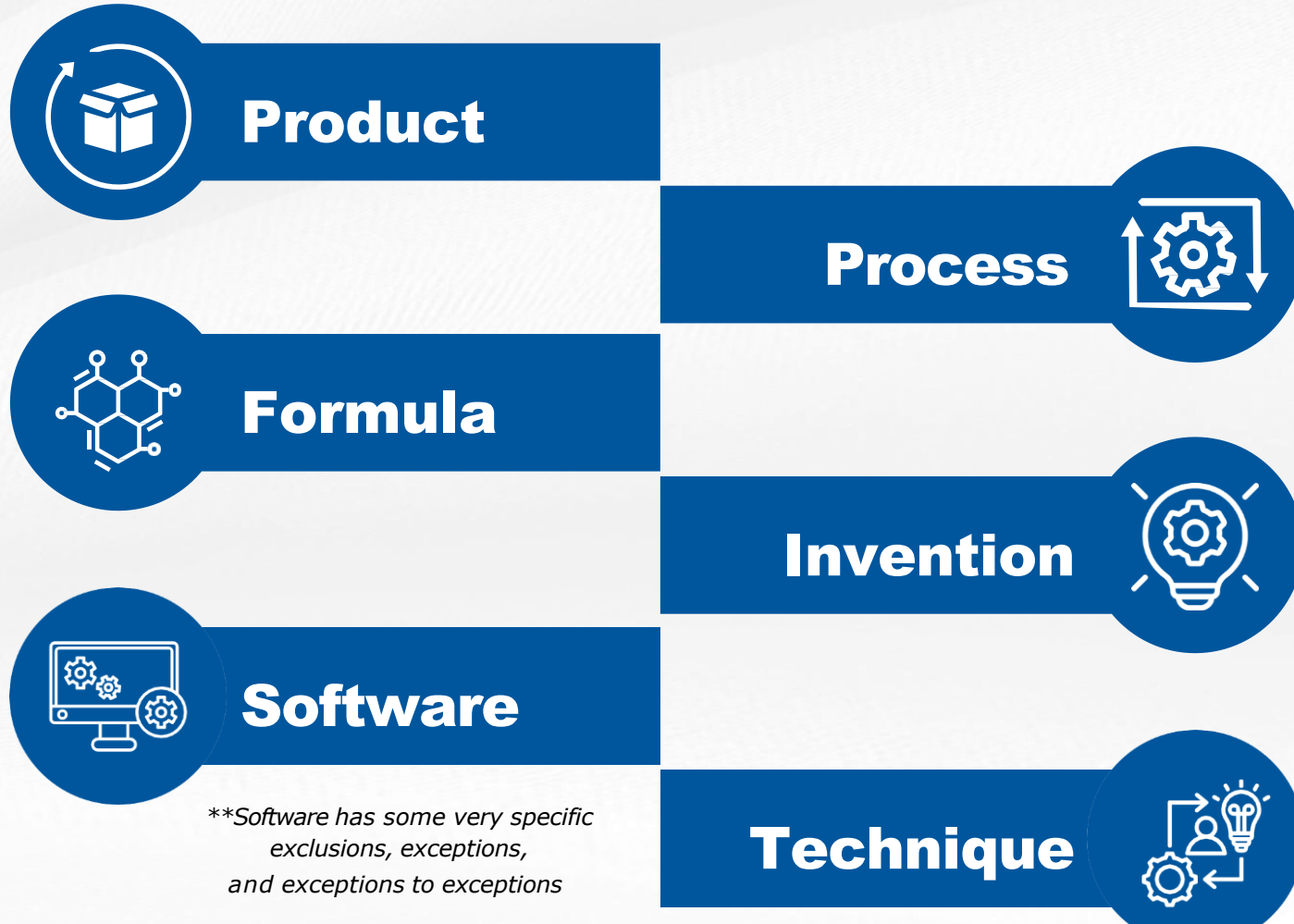
■ Unclaimed Money

■ Claimed Money

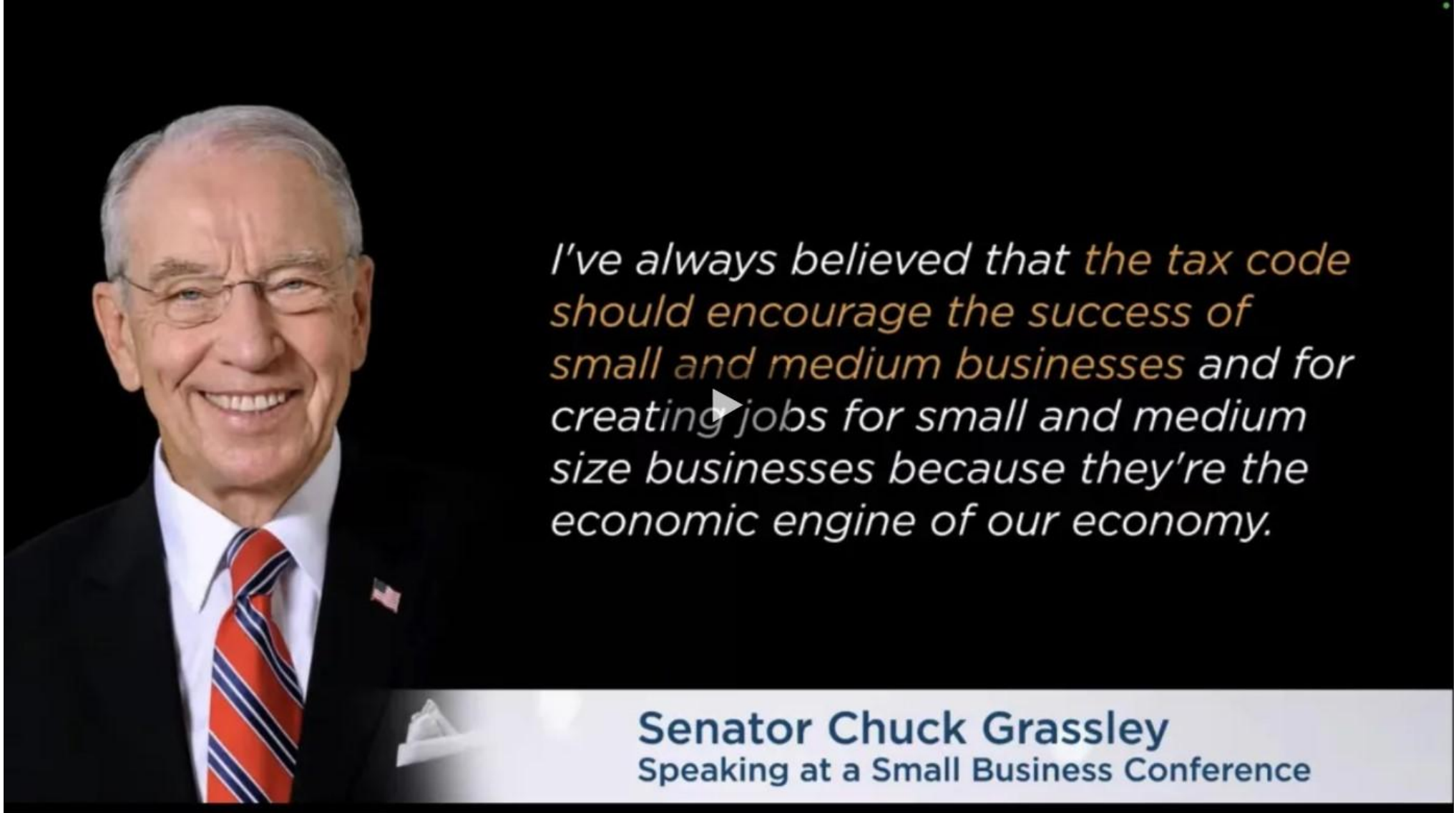


THE BUSINESS COMPONENT

New or Improved



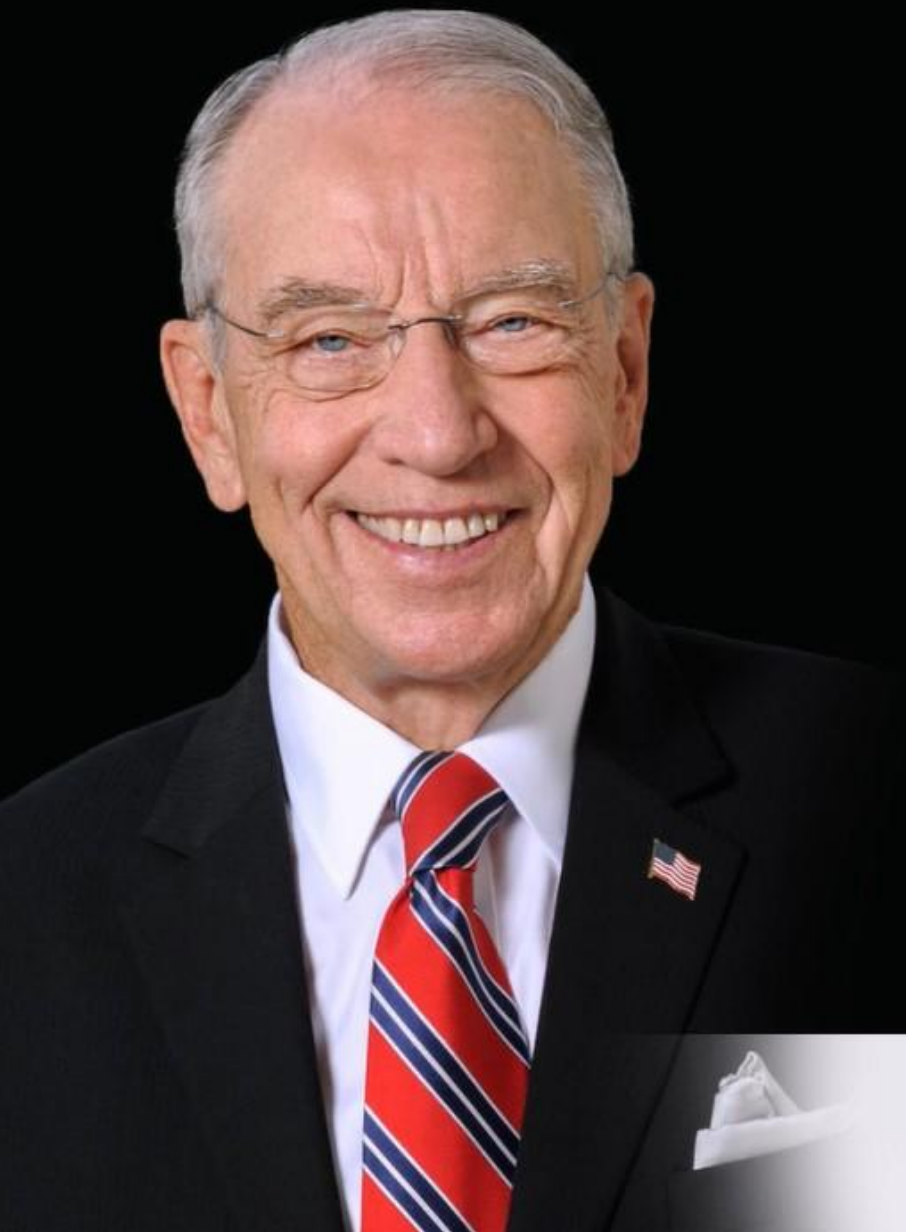
Businesses rarely make their products the exact same way, year after year. If your business conducts research to make your products or **processes cleaner, greener, quicker, or cheaper**, you may qualify for the credit.



I've always believed that the tax code should encourage the success of small and medium businesses and for creating jobs for small and medium size businesses because they're the economic engine of our economy.

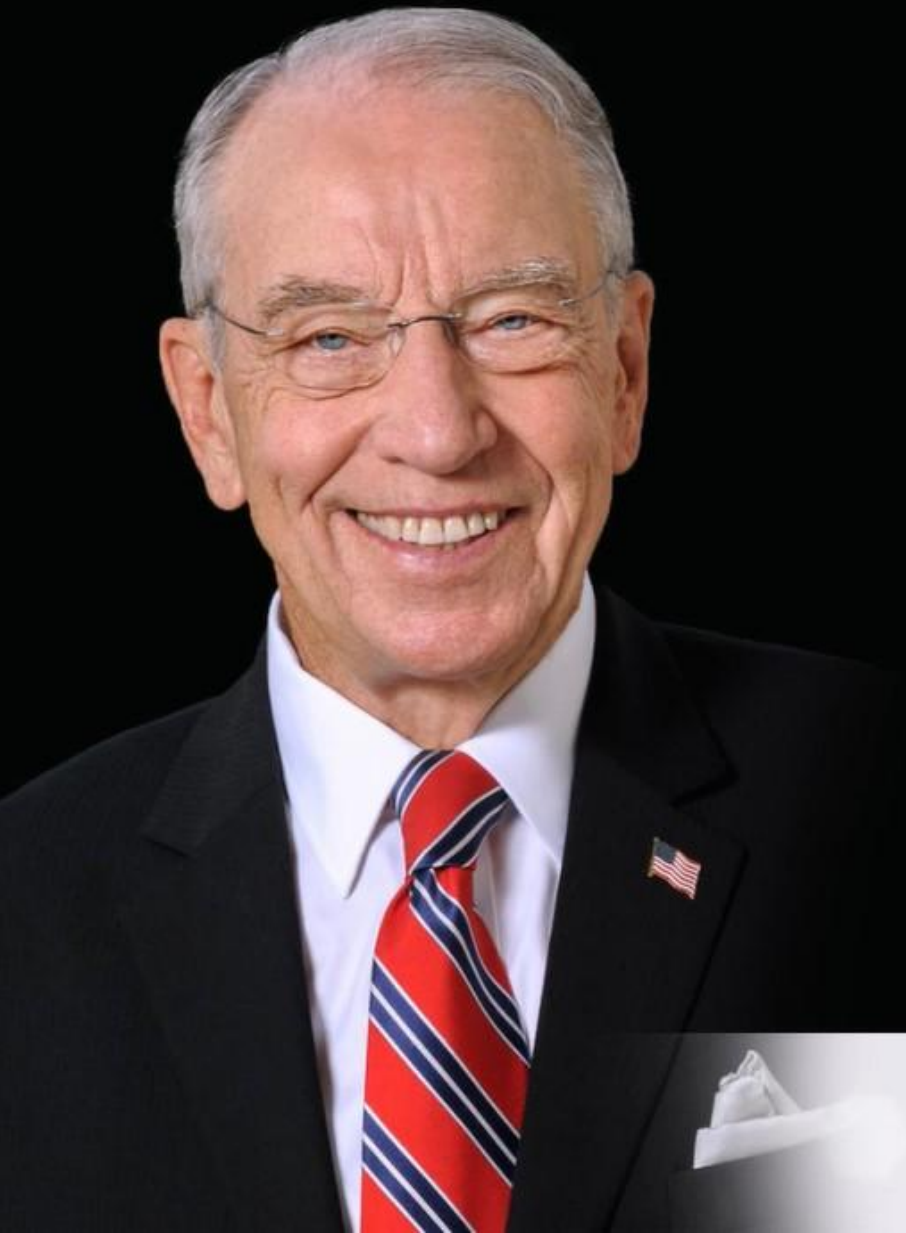
Senator Chuck Grassley
Speaking at a Small Business Conference





*But what worries me is that many of you here, business owners and accountants, too often think that these tax incentives, that these just happen to be for big corporations. I want to impress upon you that **nothing could be further from the truth.***

Senator Chuck Grassley
Speaking at a Small Business Conference



*Too often, small and medium businesses, just simply are not taking advantage of the R&D and many other incentives. A comedian once said that 90% of life is showing up. The same is true with tax for small and medium businesses. **You need to show up.***

Senator Chuck Grassley
Speaking at a Small Business Conference

Understanding The Research & Development Tax Credit -

- The R&D credit can be an excellent benefit for small companies, especially those who are developing new products or product lines. Nevertheless, the **rules for claiming the credit are complex and nuanced.**
- **Correctly claiming the credit may be beyond the skills of many tax professionals who serve small companies.** If you think your company may qualify for the credit it can be a good idea to work with a company that specializes in qualifying companies and determining qualifying expenses.
- Those companies should be willing to work with your tax professional (and vice versa).

POTENTIALLY QUALIFYING ACTIVITIES

WHAT WE ASK OUR CLIENTS



Are you developing new or improved processes or products?



Are you developing new software platforms to interface with your clients or customers?



Are you developing new designs, formulations, or techniques?



Are you experimenting with new materials / coatings?



Are you developing prototypes or prototype machines?



Are you developing highly automated production lines with a combination of mechanical automation and computerized robotics?



THE 4-PART TEST QUALIFICATION CRITERIA

This was established by the IRS, is used to determine R&D tax credit eligibility by requiring that activities aim to improve a product or process, rely on hard sciences, involve technological uncertainty, and follow a process of experimentation.

PERMITTED PURPOSE

Intended to develop or improve a product, manufacturing process, Software, Technique, Formula or Invention for functionality, performance, reliability, or quality.

TECHNOLOGICAL IN NATURE

Must rely on principles of one of the following: physical sciences, computer sciences, chemistry, biological sciences, or engineering.

ELIMINATION OF UNCERTAINTY

Must be intended to discover information to eliminate technical uncertainty concerning the capability, or method for developing or improving a product or process, or design.

PROCESS OF EXPERIMENTATION

All of the activities must be elements of a process of experimentation via modeling, simulation, systematic trial and error testing, or other methods by evaluating one or more alternatives.



QRES QUALIFIED RESEARCH EXPENDITURES



ELIGIBLE COSTS



Staff
costs



Software



Light, heat
& power



External
workers



Clinical
volunteers



Third Party
payments



Research
contributions



Claim the R&D Tax Credit

Learn how wineries, breweries, and distilleries can claim the R&D tax credit for regular business

MARKET RESEARCH FOR WINE, SPIRIT & FOOD BRANDS

Software Development

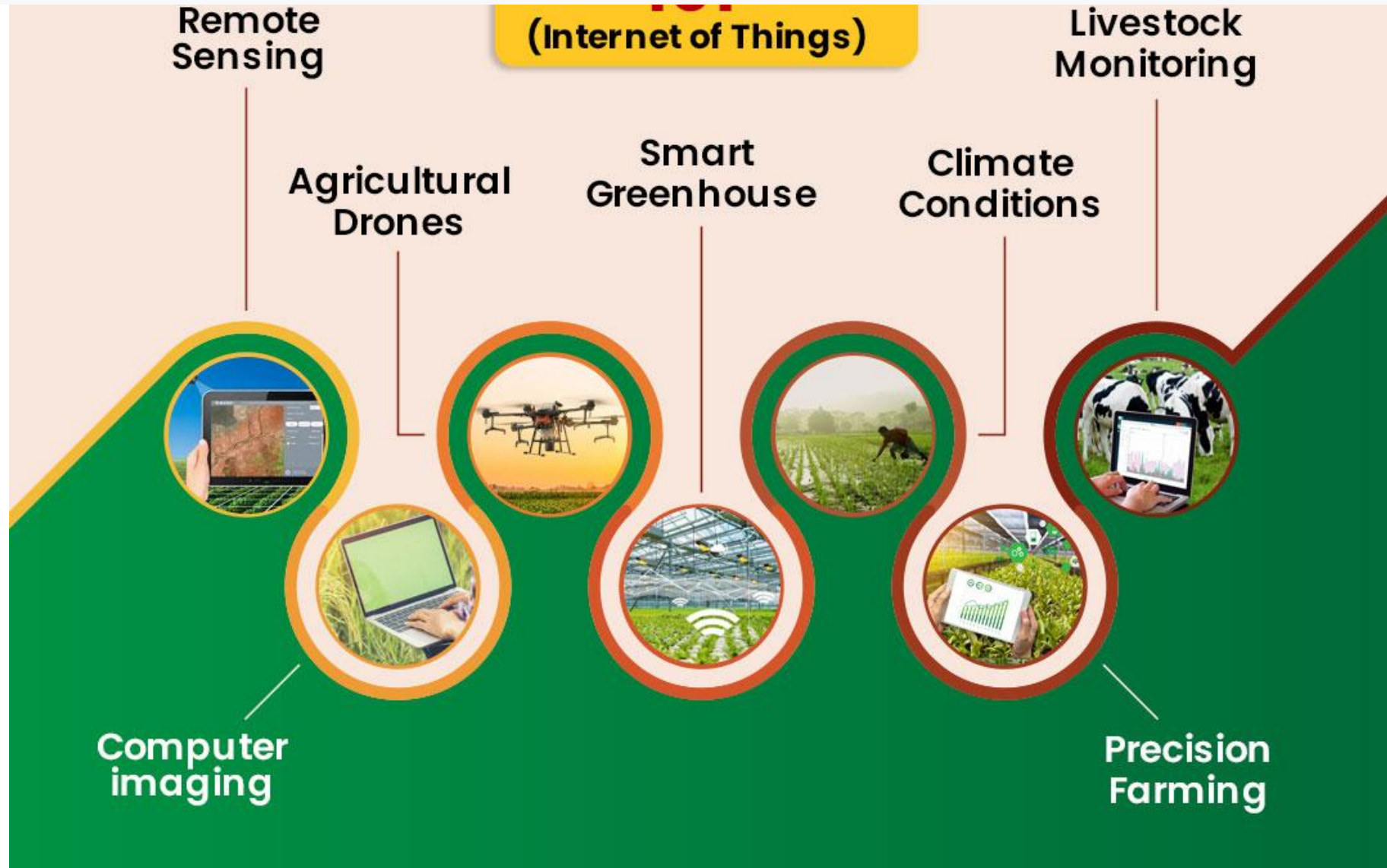


Architecture
Design >>>



WHAT IS
CONSTRUCTION
ENGINEERING





MARKETS

How companies like Amazon, Nike and FedEx avoid paying federal taxes

PUBLISHED THU, APR 14 2



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The 55 corporations cited by ITEP would have paid a collective total of \$8.5 billion. Instead, they received \$3.5 billion in tax rebates, collectively draining \$12 billion from the U.S. government, according to the institute. The figures don't include corporations that paid only some but not all of these taxes.

SHARE    

Why do you think these companies Pay ZERO Taxes and get \$3.5 Billion in Tax Credits?

"I think the fundamental issue here is there are two different ways in which corporations book their profits," Garrett Watson, senior policy analyst at the Tax Foundation, told CNBC. "The amount of profits that corporations may be reporting for financial purposes may be very different from the profits that they are reporting [for tax purposes.]"

Some tax expenditures, which come in many different forms, are used by some companies to take advantage of rules that enable them to lower their effective tax rates.



CHECKERS VS.
CHESS

IDEAL CANDIDATES FOR R&D STUDIES



IDEAL FOR COMPANIES

With Qualified Research Expenses between \$0 to \$Unlimited



DIY SELF-GUIDED EXPERIENCE

With unlimited R&D technical support



COMPREHENSIVE STUDY REPORT

With QRE allocations, breakdown, & activities



AUTOMATED TOOLS

Easy data input using our secure datatax hub platform



STUDY REPORT

Includes calculated workpapers with federal and state draft forms



FULL AUDIT DEFENCE INCLUDED

(Full representation)



Maximizing Innovation, Minimizing Tax: The R&D Tax Credit Simplified.

Streamlining R&D tax credits with professional insight and smart automation.

WE HELPED 1800+ COMPANIES CLAIM MILLIONS IN R&D TAX CREDITS

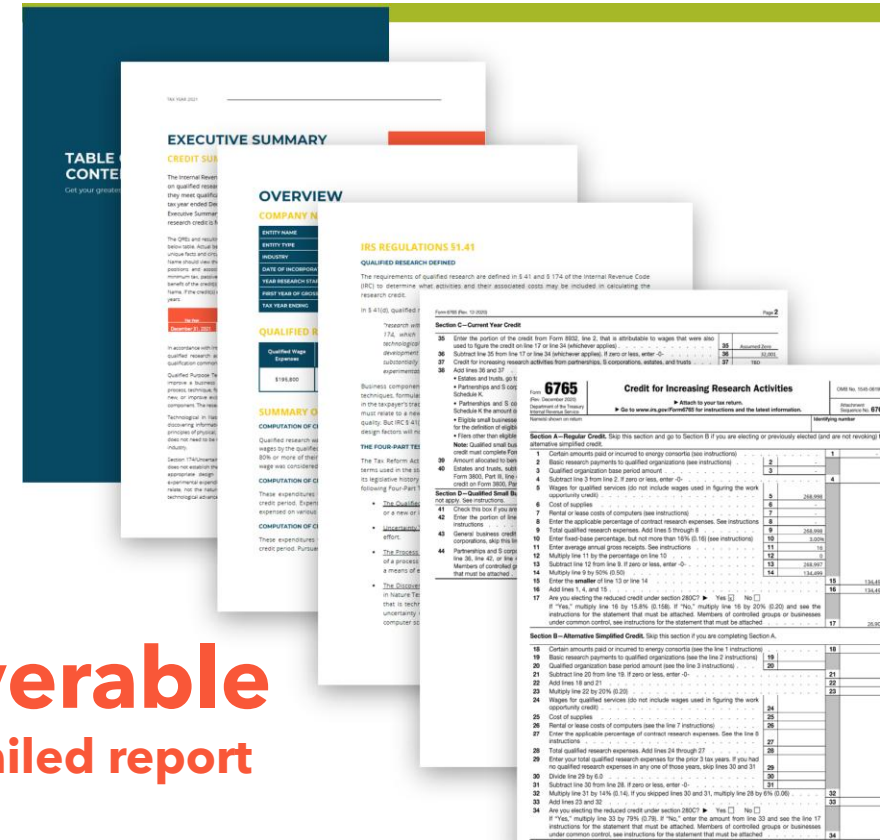
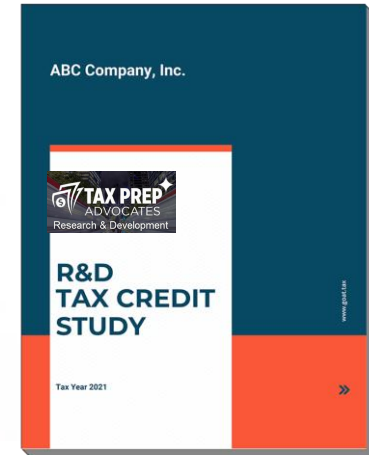
We have leveraged over 350 collective years of experience across a national team of more than 50 R&D tax credit experts to ensure precision while eliminating uncertainties from your tax preparation.

We have taken the guesswork out of a complex tax credit incentive to make it more accessible to companies everywhere.

10,700+

R&D STUDIES COMPLETED

TPA deliverable
30-60 page detailed report





FERTILIZER COMPANY – CASE STUDY

01. This Missouri based company specialized in the development and manufacturing of Fertilizer.
02. This taxpayer has never claimed the credit for all of there products in continuous development.
03. The credit was generated based on wages for over 45 employees; direct supplies and raw materials costs related to development of prototypes and validation samples; raw materials for production equipment and tooling development; and consumable supplies for 2023.
04. On average, this taxpayer has been able to generate over \$500,000 in Federal and State credits on an annual basis.

INDUSTRY	TOTAL EMP	QREs	FED CREDIT	STATE CREDIT
Agriculture	45	\$5.2M	\$530,000	\$152,000



NEBRASKA FARM – CASE STUDY

01. Nebraska Farm with 3 sperate locations owned by family.
02. Claimed the credit for each of there 3 Companies for 2023.
03. 2021, 2022, & 2024 are in process & should be complete within next 30 days.
04. These taxpayers will be able to claim approximately \$8M in Federal and State credits this year.

INDUSTRY	TOTAL EMP	TYOTAL QREs	FED CREDIT	STATE CREDIT
Agriculture	3	\$6.2M	\$1,753,000	\$232,000



SOFTWARE CASE STUDY – PAYROLL TAX OFFSET

01. This **pre-revenue** start up began its work in 2023 and has grown significantly since they started with their three-person team. Created an Ai Avatar for gaming, located in California.
02. Creating a social app where people can capture non-fungible tokens (NFTs)
03. On average, this taxpayer has been able to generate about \$40,000 in annual Federal R&D tax credit against their payroll tax liability.

INDUSTRY	TOTAL EMP	QREs	FED CREDIT	STATE CREDIT
AR Platform	12	\$460,000	\$45,000	N/A

THE APPROACH

CHECK ELIGIBILITY

Answer basic questions to determine eligibility of the company and utilization options (regular tax offset vs payroll tax offset).

INPUT YOUR DATA

Utilize our tools to automate inputting your data into the calculation software. This effort is supported by an R&D tax credit Onboarder Expert. Preliminary estimated results discussed before continuing with final process.

STUDY DELIVERY

Finalize and submit your study for full review. Your final deliverable will include complete report, draft tax forms. & instructions.

* Most Software Price Based On Net Credits Generated. You Are Always Guaranteed A Set ROI.

WHAT DOES IT COST?



NO UPFRONT PAYMENT

Full study completed & delivered to you along with proper IRS forms & instructions.



20% FEE AT COMPLETION

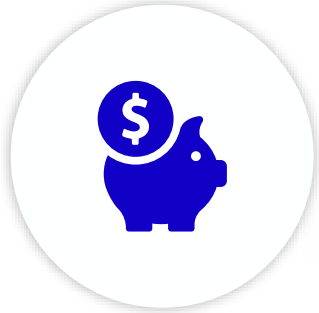
7 days after receiving your full study & forms we ask for our fee. (this also requires full participation to achieve data entry within 10 days)



25% FEE WITH A PAYMENT PLAN

12 monthly payments with 1% per month interest.

WHY MOVE FORWARD?



Potential thousands
in savings



Zero risk — pay only if
you benefit. And the
fee is tax deductible.



Unlimited full
protection through
audit-ready report



1-million-dollar
accurate calculation
guarantee



Next Step: Complete
onboarding to start!

LET'S BOOK YOUR NEXT 30 MIN APPOINTMENT WITH AN ONBOARDER!