

# ETforum Funding Options

## Federal R&D Tax Credit



### Expenses That Qualify

- ETforum costs
- Related R&D that precedes the ETforum
- Related vendor evaluation & R&D post-Forum

### Qualification Tests

- You must aspire to introduce new products and processes or improve existing product and processes
- There must be uncertainties to be resolved
- You must engage in an R&D process to resolve the uncertainties.
- This R&D process can involve outside consultants and externally-developed products and IP
- More information:  
<http://www.irs.gov/businesses/article/0,,id=156366,00.html>

### P&L Benefits to You

- Dollar-for-dollar reduction of this year's tax liability
- 20 year carry-forward
- Matching credit in Oregon and 20 other states

### The Audit Trail We Provide

1. List of your targets for new or enhanced products and process
2. Listing of questions and uncertainties regarding each
3. Log of potential suppliers & IP licenses reviewed
4. Log of your team's discussions vetting suppliers
5. Supplier's validation of U.S. origin of their invention
6. Supplier's presentation slides, the transcript of the presentation, questions, and the answers.
7. Your team's evaluation of each presenter
8. Next steps for detailed investigation & deployment
9. Project summary correlating outcomes to the reduction of uncertainty .