



- R&D Tax Credit
- Negotiated Tax Credits
- Cost Segregation
- Fuel Excise & Sales/Use Tax Recovery
- Meals and Entertainment Deduction
- 199 Domestic Production Deduction
- 179D Energy Efficient Commercial Building Deduction

(888) 773-8356

info@braynconsulting.com

www.braynconsulting.com

R&D Tax Credits for the Manufacturing Industry

Many owners, officers, and CPAs of manufacturing companies are unaware that they are eligible for valuable federal and state Research & Development (R&D) Tax Credits. However, due to the expansive definition of R&D for tax credit purposes, many of the product development and process improvement activities performed by manufacturing companies often qualify for such treatment.

Example Qualified Activities:

- Product Design & Testing
- First-Article Runs
- CNC Programming
- Tooling Development
- Equipment Development
- Process Design & Development
- Quality Assurance

Manufacturing Company Case Study:

Item	Average Annual Amount
Gross Revenues	\$ 15,000,000
Total Payroll	\$ 5,600,000
Qualified Research Expenses (QREs)	\$ 1,100,000
Net Federal Credits	\$ 72,000
Net State Credits	\$ 12,000
Total Net Federal and State Credits	\$ 84,000

Please contact BRAYN Consulting, LLC for a **no cost** and **no further obligation Phase 1 Assessment** and to determine your potential tax savings.

IRS Circular 230 Disclosure - To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.

BRAYN Consulting LLC is a consulting firm that supports CPA firms and their clients in taking full advantage of specialty tax credits and incentives, including research & development (R&D) tax credits, negotiated incentives, incentives related to the cost segregation of commercial property, fuel excise & sales/use tax recovery, and production & construction incentives. BRAYN Consulting LLC is not a CPA firm, finance, tax, law, or engineering firm, and nothing contained herein can be construed as legal, financial, accounting, tax, or engineering advice.