



- 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

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R&D Tax Credits for the Engineering Industry

Many owners, officers, and CPAs of engineering firms 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 design and engineering activities performed by engineering firms during the Schematic Design, Design Development, and Construction Documentation phases often qualify for such treatment.

Example Qualified Activities:

- Design & Analysis
 - Feasibility Studies
 - SD, DD, & CD Development
 - CAD & BIM Modeling
 - Diagnostics Engineering
- Engineering Services
 - Structural
 - Mechanical, Electrical, Plumbing
 - Civil & Environmental
 - Other Specialty Engineering

Engineering Firm Case Study:

Item	Average Annual Amount
Gross Revenues	\$ 4,500,000
Total Payroll	\$ 2,500,000
Qualified Research Expenses (QREs)	\$ 900,000
Net Federal Credits	\$ 49,500
Net State Credits	\$ 27,500
Total Net Federal and State Credits	\$ 77,000

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

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