

YOUR SPECIALTY  
TAX SOLUTION

# R&E Tax Credit QUESTIONNAIRE

## Does Your Client Qualify?

- Does the company continually develop and/or build new equipment, products, or processes?
- Does the company customize an existing product line to meet their customers' specifications?
- Does the company employ degreed chemists, engineers, programmers, or scientists? If so, how many?
- Are there additional employees that perform functions of an engineer? If so, how many?
- Does the company charge on a "fixed-price" or "per piece" basis? Or does the company charge on a "time and material" basis?
- Does the company receive Requests for Quote ("RFQs") from their customers?
- Does the company employ "technical salespeople?"
- Does the company build prototypes to test?
- Does the company perform virtual prototyping?
- Does the company retain "job files" (drawings, meeting minutes, and test results) from its product development activities?
- Does the company incur costs associated with raw materials, tooling, and fixtures during the product development process?
- Does the company "subcontract" any of its engineering or testing functions?
- Does the company perform any research related to secure federal, state, or industry regulatory approval?