

# Research and Development Credit Studies

## For Construction and Real Estate Companies

- Maximize the credit allowed to your business.
- Offset your tax liability dollar for dollar using credits.
- Take advantage of revised rules that may allow more activities to claim the credit.
- Apply our experience from other studies to assist in identifying opportunities.



### Is your business getting the full tax benefit for its research and development activities?

The design, analysis, and project management services you perform as a regular part of business may qualify for the research and development (R&D) tax credit. Wipfli's tax experts will help you assess the R&D credit available to your company.

### Can your property benefit from the R&D credit?

To determine if a company can benefit from the R&D credit, Wipfli utilizes a feasibility study to ascertain an approximate value of the credit. Within a two-day on-site visit, we interview the appropriate employees to broadly identify company activities that qualify for the credit. This information is used to develop an estimate of the value of the R&D credit available to your company.

Our service:

- Provides the necessary documentation to support the credit.
- Includes the current year and the open tax years.
- Assists in the development of record keeping for future credits.



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## Looking for new opportunities?

The R&D credit was established more than 30 years ago as an incentive offered to businesses to invest in qualified activities within the United States. IRS regulations were modified, which allows the R&D credit to be available to more taxpayers. The new regulation requires that the technology or process be new to the taxpayer.

The R&D credit has applicability to the architecture and construction fields in the following areas:

- Design Engineering: Feasibility studies and project design work
- Component Enhancement: Using different materials to enhance a building component from a cost, quality, or regulatory standpoint
- Certain Environmental and Regulatory Activities: Activities to determine how to deal with existing environmental problems or how to make business components or building processes comply with existing or new regulatory requirements

The R&D credit is a maximum credit of 20% of the costs over a base amount. The base amount is unique for each company and will be determined during Wipfli's analysis of the base period.

## Take advantage of the R&D credit if you:

- Implement green initiatives to improve energy efficiency
- Utilize new materials unproven to the construction industry
- Improve construction efficiency with processes yet to be proven
- Create unique design features

For more information about Wipfli's R&D credit services, please contact:

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