

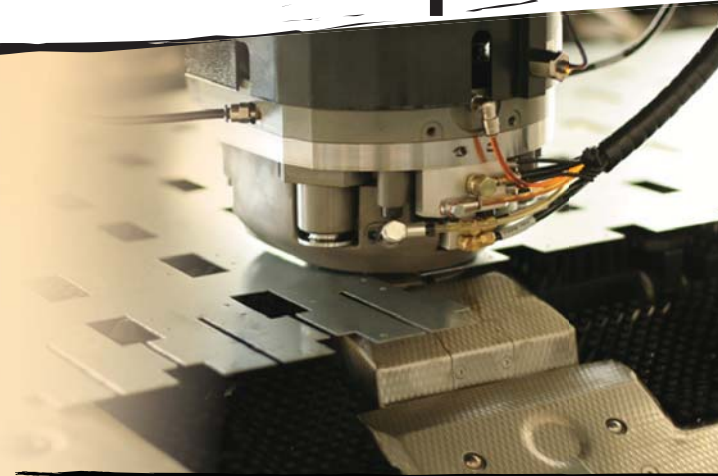
Black Line Group

IS YOUR COMPANY LEAVING MONEY ON THE TABLE?

Because of its very specialized nature, large numbers of small and mid-size manufacturers are not taking advantage of the R&D Tax Credit.

The definition of Research and Development (R&D) is much broader than people think. Companies of all kinds, including those that make their own products (i.e. medical device, software, technology), and those that make parts for their customers (i.e. metal stampers and fabricators, precision machiners, mold builders and plastic injection molders), often mistakenly believe that they **DON'T** have R&D taking place.

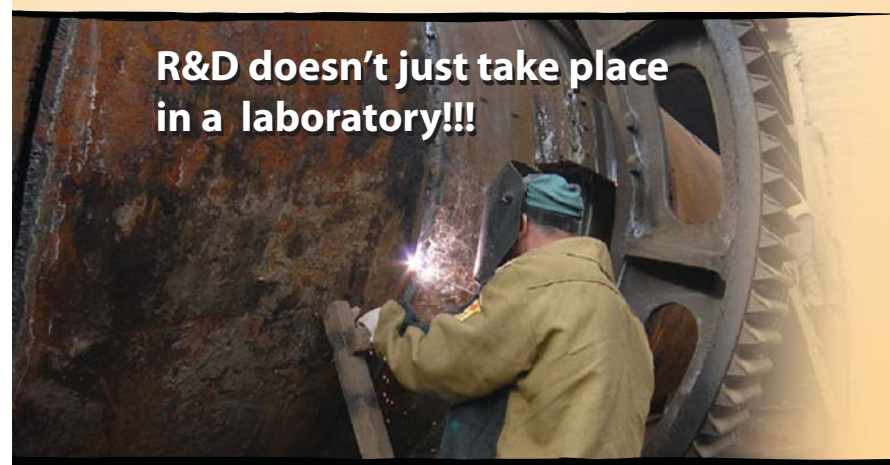
For companies that have not taken advantage of the R&D Tax Credit in the past, this can potentially mean the creation of immediate and substantial amounts of cash, minimally into the many tens of thousands of dollars, and often \$100,000 or more. In addition, companies can reduce future tax liabilities and improve cash flow.



Does your company...

- manufacture products?
 - develop new, improved or more reliable products/processes/formulas?
 - develop prototypes and models including computer generated models?
 - design tools, jigs, molds and dies?
 - develop or apply for patents?
 - perform certification testing?
 - conduct testing of new concepts and technology?
 - develop new technology?
 - attempt using new materials?
 - perform environmental testing?
 - add new equipment?
 - develop or improve production/manufacturing process?
 - develop software or hardware?
 - improve or build new manufacturing facilities?
 - automate/streamline internal processes?
- OR**
- does your company hire outside consultants/contractors to do any of these activities?

R&D doesn't just take place in a laboratory!!!



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