

a marketing firm in association with



Confidentiality Policy

Business Group Resources is a marketing firm in association with and representing Business Incentive Solutions. In order for Business Group Resources (BGR) in conjunction with Business Incentive Solutions (BIS) to conduct their review and determination of qualification for various state and federal tax credits, certain CLIENT information will be made available to Business Incentive Solutions (BIS), including State and Federal Income Tax Returns and other supplementary information.

Whereas the CLIENT has agreed to furnish these confidential records, Business Group Resources (BGR) and Business Incentive Solutions (BIS), agrees to hold confidential or proprietary information in trust and confidence and agrees that it shall be used only for the contemplated purposes under the Consulting Agreement.

Business Incentive Solutions (BIS) will make third party disclosures to the Internal Revenue Service and/or State taxing authority (if applicable) for the purpose of securing tax credits and/or refunds for the CLIENT. I understand that Business Group Resources (BGR) is strictly a marketing firm. I further understand that Business Group Resources' (BGR) Sales Representatives are **NOT** licensed tax preparers and do **NOT** offer tax advice of any kind. Furthermore, I understand that Business Group Resources' (BGR) Sales Representatives are that Business Group Resources' (BGR) Sales Representatives are structures.

This confidential information will not be shared or disclosed to any other third party except the employees/associates of Business Incentive Solutions (BIS), Internal Revenue Service, State taxing authority (if applicable), and qualifying personnel. This policy will also govern all communications between the parties, including fax and e-mail. The CLIENT gives the BGR Sales Representative(s) permission to receive and deliver all completed documents.

| | Со | mpany Name | | |
|-----------|------------|------------------------------------|--|---|
| Mr/Mrs/Dr | Print name | Signature of Bu | siness Owner | Date |
| | Print name | Signature of Repr | esentative | Date |
| | Email | Phone | Referral Partner | % |
| | Mr/Mrs/Dr | Co Mr/Mrs/Dr Print name Print name | Company Name Mr/Mrs/Dr Print name Signature of Bu Print name Signature of Repr | Company Name Mr/Mrs/Dr Print name Signature of Business Owner Print name Signature of Representative Print name Signature of Representative |





BUSINESS INCENTIVE SOLUTIONS

Incentive Analysis Agreement

| COMPANY NAME: | | | | |
|--|--------|------|--|--|
| COMPANY CONTACT (for BIS Project Mgr to contact!): | | | | |
| CONTACT PHONE: | EMAIL: | | | |
| ADDRESS: | | | | |
| СІТУ: | STATE: | ZIP: | | |

Thank you for considering Business Group Resources (BGR) to perform an Incentive Analysis through Business Incentive Solutions (BIS) for your company.

INCENTIVE ANALYSIS OVERVIEW:

BIS will perform the following in order to evaluate, analyze, and procure your eligible specialized incentives:

- Determine the company's qualifications for applicable specialized incentive programs
- Collect documentation in order to determine the company's utilization of incentives
- Establish total fee to procure benefit(s)

SPECIFIC PROGRAMS

BIS has access to a number of Incentive programs including Commercial Property Cost Segregation, Section 41 Research & Development Credits, Sales & Use Tax Exemptions, Real & Personal Property Tax Mitigation, Energy EPAct 179D, as well as Hiring-based Incentives, Federal HUD Zone Credits, State Location-Based Credit, and Employee Reimbursement Incentives.

AGREED TO & ACCEPTED

The Company agrees to provide the necessary documentation to generate the Incentive Analysis which will be completed at **NO CHARGE.**

Signature of BGR Representative

Date

Date

2

Signature of Client



City & State

Zip Code



Business Qualifications

| Company Name: | | | |
|--|---------------------------------------|--------------------------|--|
| Brief Description of Business: | | | |
| Nome on Connexete Tex Deturns. | | | |
| Name on Corporate Tax Returns: | | | |
| Is your current Mailing Address different than If Yes , please add it in the area below. | n the Address on your Corpora | te Returns? Yes No | |
| Address: | | | |
| City: | State: | Zip: | |
| Does your Corporation file in a Calendar Year | ? Yes No If No, what is | s your Fiscal Year date? | |
| How are you structured corporately? C-C | orp S-Corp LLC _ | Sole Prop | |
| Have you or your company paid federal and/o | or state income tax in the last 3 | 3 years? Yes No | |
| What are the approximate revenues for each o | of the past three years? | | |
| Do you have any unpaid tax liabilities? Ye | s No Amount owed? | | |
| Do you own any other businesses? Yes | _ No If Yes, please give detai | ls on a separate sheet. | |
| How many total employees does the company | v have? W-2 Employees | ? W-9 Employees? | |
| Do you own your building? Yes No | If Yes , how many square feet? | How many stories? | |
| Have you made any "Green" energy improven | nents to your building? Ro o | of Windows Lighting | |
| Does the company have locations and/or facil list additional locations below. | ities in other cities or states? | Yes No If yes, please | |
| Location 1 | Location 2 | Location 3 | |
| Street Address | | | |





4

R&D Qualified Research Activities (QRA) – CHECKLIST

| Compar | ıy Name | : | | |
|---------------------------|---------|------------------|-----------|---------------|
| Participating?* Yes No | | Shareholder Name | % of | Email Address |
| | | Sharenoluer Name | Ownership | Linan Auuress |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

*Participating? is asking if the shareholders listed will be participating or not. If yes, Personal Tax Filings will be requested along with the Corporate Tax Filings.

| R&D Tax Credit The Four Part Test | | | | |
|--|--|---|--|--|
| Permitted/Qualified Purpose | Technological in Nature | Technological Uncertainty | Process of Experimentation | |
| Intended to develop or improve a product or processes: • Functionality/Performance • Quality/Reliability • Cost Reduction | Activity must rely on principles of one of the following sciences: • Engineering • Physical Sciences • Computer Sciences • Biological Sciences | Capability or Methodology Uncertainty for developing or Improving a product or process | Evaluation of Alternatives Prototyping/Testing/Modeling Simulation | |

The following questions pertain to the IRC §41 – Qualified Research Activities – 4-Part Test:

| | Does the company: | | | | | |
|---|----------------------|------------------------------|-----------------------|------------------|-----------------|-----------|
| 1 | Designs | Develops | Improves: | | | |
| | Formulation | Process | Product | Software | Technique | |
| 2 | The taxpayer incur | red the costs directly rela | ted to the business a | ctivity? | Yes | No |
| 3 | The business activi | ty relies on: (can be more | than one) | | | |
| 3 | Biology | Computer Science | Engineering | Physical Sci | ience | |
| | As a result of the b | usiness activity, there is a | new or improved: | | | |
| 4 | Function | Performance | Reliability | Quality of t | he: | |
| | Formulation | Invention | Process | Product | Software | Technique |
| | Was there a clear in | ndication of experimentat | ion/testing to discov | er results? | Yes | No |
| 5 | Please indicate be | elow the percentage of t | ime spent on the exp | perimentation. (| very important) | |
| | | 59 | %? 10%? 20 | %?30%? | | |





QRA CHECKLIST

Please complete the following questions. **If the answer is "Yes" to any of the questions below, please use the space under each question to elaborate in as much detail as possible**. These questions relate directly to the **IRC §41 4-Part Test**.

| 1. | Has the company established any new product development(s)? | Yes No |
|----|---|--------|
| 2. | Has the company created any new processes or procedures? | YesNo |
| 3. | Does the company conduct any testing to conform to regulatory requirements? | YesNo |
| 4. | Does the company ever perform any environmental or certification testing? | YesNo |
| 5. | Does the company do any project feasibility analyses? | Yes No |
| 6. | Do you directly supervise or support any research activities? | Yes No |
| 7. | Does the company manufacture products? | YesNo |
| 8. | Has the company completed any type of design work? | YesNo |
| | | |





QRA CHECKLIST

| 9. | Does the company perform any structural calculations? | Yes No |
|-----|---|--------|
| 10. | Does the company develop any architectural solutions? | YesNo |
| 11. | Do you ever discuss technical concepts with clients or your staff? | YesNo |
| 12. | Has the company developed any new technology? | YesNo |
| 13. | Does the company conduct any processes or procedures over the Internet? | YesNo |
| 14. | Has the company tested new materials, supplies, chemicals, etc.? | YesNo |
| 15. | Does the company utilize any CAD software for new products or projects? | YesNo |
| 16. | Does the company utilize any coding and/or programming? | YesNo |
| 17. | Has the company added and/or purchased any new machinery/equipment in the last three years? | YesNo |
| | | |



a marketing firm in association with



QRA CHECKLIST

| 18. | Has the company completed any new work to any of the websites? | Yes No |
|-----|--|--------|
| 19. | Does the company use custom-designed solutions for a customer's request? | YesNo |
| 20. | Does the company ever experiment to solve a client's needs or problems? | YesNo |
| 21. | Does the company do any prototyping and/or any computer modeling and simulation? | YesNo |
| 22. | Does the company bear the economic risk in the event of a failure or loss? | YesNo |
| 23. | Is there a wholesale component to the business? | YesNo |
| 24. | Does the company institute any research data compilation? | YesNo |
| 25. | Does the company generate any lab reports? | YesNo |
| 26. | Does the company develop or apply for patents? | YesNo |



a marketing firm in association with



QRA CHECKLIST

| 27. | Does the company automate and/or streamline any internal processes? | Yes No |
|-----|---|--------|
| 28. | Does the company perform any validation testing and/or evaluating whether development meets client's needs? | YesNo |
| 29. | Has the company had any unsuccessful projects or efforts? | YesNo |
| 30. | Has the company changed, adjusted and/or improved the e-commerce software? | YesNo |
| 31. | Has the company ever changed their procedures or processes? | YesNo |
| 32. | Has the company made any innovations and/or produced any changes to their systems or how business is conducted? | YesNo |
| 33. | Has the company made any product or process improvements? | YesNo |
| 34. | Does the company examine, experiment, or brainstorm to improve the product or process? | YesNo |
| 35. | Does the company create and/or find alternatives to a need or a project? | YesNo |





QRA CHECKLIST

| 36. | Does the company design tools, jigs, molds and dies? | Yes | No |
|-----|---|-----|----|
| 37. | Does the company research or implement new concepts or technologies? | Yes | No |
| 38. | Does the company improve or build any new research facilities? | Yes | No |
| 39. | Does the company experiment and/or conduct tests for procedures associated with the business? | Yes | No |
| 40. | Has the company launched any new social media campaigns? | Yes | No |
| 41. | Is the company doing anything differently now than the company was doing three years ago? | Yes | No |
| 42. | Did you have to make any changes to how you do business as a result of the pandemic? | Yes | No |
| 43. | Is there anything about your company that is unique or different from your competitors? | Yes | No |
| | | | |

Please send all pages to matt.santen@businessgroupresources.com