## Stambaugh Ness

## R&D Tax Incentive Eligibility for the A&E Industry

Examples include (but not limited to):

Designing innovative lateral force resistance systems for buildings.

Developing new building elevations.

Analysis of design functions directed at improving performance, reliability, quality, safety and/or maintenance requirements.

Designing a functional site plan to incorporate or overcome the site plan features.

Developing innovative designs for bridges and roadway structures.

Developing structure and facility design for constructability.

Facilitating construction equipment development and improvement.

Request for Information Process (RFI's) to overcome design and site obstacles.

Designing innovative sanitary sewer systems for new residential communities.

Determining alternate materials with which to construct and structure or parts of a structure (must be a new concept to the taxpayer).

Determining alternative means of assembling and/or fastening component parts of a structure (must be a new concept to the taxpayer).

Improving acoustical qualities of structure.

Developing alternative water flow / plumbing systems.

Developing alternative electricity conduction systems.

Developing or improving lighting within a structure.

Improving or developing alternative ventilation for a structure.

Improving or determining alternative heating and cooling systems.

Determining alternative structural design.

Developing processes or equipment for the extraction of natural elements from another substance, or the development of processes and equipment to convert the extracted materials.

Developing a pilot plant to investigate the concepts of a model or process.

If you are in the Architecture & Engineering industry and performing any of the following activities, innovations, or production processes you may be eligible for Research & Development (R&D) Tax Incentives.





Incorporating toxic waste and other waste disposal processes into the structure.

Integrating product and material transportation systems into the functional design of the structure.

Integration costs related to designing multiple co-dependent features, where the technical uncertainty may only be eliminated by designing the related components.

Implementation of counter-terrorism capabilities.

Environmental design

Environmental impact studies

Sustainable design

Space utilization

New materials

New technology

CAD modeling

Design testing

Special use design

Harsh environment design & testing.

BIM modeling

Developing unique energy efficient features.

Designing master plans.

Developing schematic designs.

Developing planning and elevation drawings.

Designing a functional site plan to incorporate or overcome the site plan feature.

Developing construction documents.

Designing and developing building facades.

Achieving LEED certification.

Designing building systems.

Designing site orientations.

Designing building shape and form.

