

[Your Name/Company Name]

[Your Address]

[City, State, Zip Code]

[Phone Number]

[Email Address]

[Date]

Internal Revenue Service

[IRS Office Address]

[City, State, Zip Code]

**Re: Response to Notice [Notice Number] dated [Notice Date]**

**Taxpayer ID: [Your TIN/EIN]**

**Tax Period: [Tax Year/Period]**

To Whom It May Concern,

I am writing in response to the notice received regarding the Research and Development (R&D) Tax Credit claimed under Section 41 of the Internal Revenue Code for the tax period mentioned above.

This letter provides the requested information and documentation to substantiate the Qualified Research Expenses (QREs) and the associated activities. Attached to this response, please find the following documents:

- **Project Descriptions:** Detailed summaries of the projects conducted, outlining how each meets the Four-Part Test.
- **Wage Documentation:** Payroll records and W-2 forms for employees involved in qualified research activities.
- **Supply Costs:** Invoices and receipts for supplies used directly in the research process.
- **Contract Research:** Agreements and proof of payment for qualified research performed by third parties on behalf of the company.
- **Nexus Documentation:** Records linking specific employee hours and costs to specific R&D projects.

We believe the claimed credits are accurate and fully compliant with current IRS regulations. If you require additional clarification or further documentation, please contact me directly at [Your Phone Number].

Thank you for your time and attention to this matter.

Sincerely,

[Signature]  
[Printed Name]  
[Title]