

[Your Name/Company Name]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]
[Phone Number]
[Email Address]

[Date]

[IRS/Tax Authority Name]
[Agent Name, if known]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]

RE: Response to Notice Number [Notice Number] regarding R&D Tax Credit Claim for Tax Year(s) [Year(s)]

Dear [Agent Name or "Tax Examiner"],

This letter is in response to your inquiry dated [Date of Audit Notice] regarding the Research and Development (R&D) Tax Credit claimed by [Company Name] for the tax year(s) ending [Tax Year Dates].

We maintain that the activities and expenses claimed qualify for the credit under Section 41 of the Internal Revenue Code. Enclosed with this letter, please find the following documentation to substantiate our claim:

- **Project Descriptions:** Detailed narratives outlining the technical objectives, uncertainties, and the process of experimentation for each qualified research project.
- **Nexus Documentation:** Records linking qualified employee wages, supply costs, and contract research expenses to specific technical projects.
- **Four-Part Test Analysis:** Evidence demonstrating how each project meets the requirements of (1) Permissible Purpose, (2) Elimination of Uncertainty, (3) Process of Experimentation, and (4) Technological in Nature.
- **Financial Records:** Detailed general ledger reports, W-2 summaries for involved personnel, and invoices for qualified supplies and contractors.
- **Contemporaneous Evidence:** Samples of design blueprints, meeting minutes, test logs, and prototypes developed during the research period.

We are committed to cooperating fully with your review. Should you require additional documentation or wish to schedule a meeting to discuss these technical activities in further detail, please contact [Name of Representative] at [Phone Number].

Sincerely,

[Signature]

[Printed Name]

[Title]