

[Company Letterhead]

[Date]

[Internal Revenue Service / Relevant Tax Authority]

[Address line 1]

[Address line 2]

Subject: Statement of Election for R&D Tax Credit Safe Harbor

To Whom It May Concern,

This letter serves as a formal declaration that **[Taxpayer Name]** (the "Taxpayer"), Employer Identification Number (EIN) **[EIN Number]**, is electing to utilize the Safe Harbor method for determining qualified research expenses (QREs) for the tax year ending **[Tax Year End Date]**.

The Taxpayer confirms the following in accordance with applicable tax regulations and guidance:

- The Taxpayer has maintained books and records sufficient to support the amount of qualified research expenses claimed.
- The activities for which the credit is claimed meet the "Four-Part Test" as defined under Section 41 of the Internal Revenue Code.
- The Taxpayer has applied the Safe Harbor methodology consistently to all internal-use software or relevant development categories as prescribed by the IRS.
- Employee wage allocations and supply costs included in the calculation are directly related to performed qualified research activities.

The total amount of Qualified Research Expenses claimed under this Safe Harbor election for the period is **\$(Amount)**.

Detailed documentation supporting these calculations, including project descriptions and personnel time tracking, is available for inspection upon request.

Sincerely,

[Signature]

[Printed Name]

[Title, e.g., Chief Financial Officer]

[Company Name]