

Appendix A – Certification Statement Claiming Adjusted ASC 730 Financial Statement R&D as QREs.

Certification Statement

Taxpayer Name:

Taxpayer EIN:

Taxable Year Ending:

Relevant Period(s) of Applicable Certified Audited Financial Statement(s):

CERTIFICATION

By signing this Certification Statement, Taxpayer agrees to promptly provide (upon request of the IRS) all relevant data and records to establish to the satisfaction of the IRS that the statements made in this certification statement are true, correct and complete.

I certify, under penalties of perjury, that for the taxable year ending

the computation of Adjusted ASC 730 Financial Statement R&D has been computed in accordance with the definitions and methodology set forth in this Directive and that all information provided in accordance with this Directive, to the best of my knowledge and belief, is true, correct and complete.

Signature:

Title:

Date:

For corporations, the certification must be signed by an individual authorized under section 6062. This completed and signed Certification Statement must be provided to the LB&I examiner upon request within a time period subject to LB&I IDR processes.