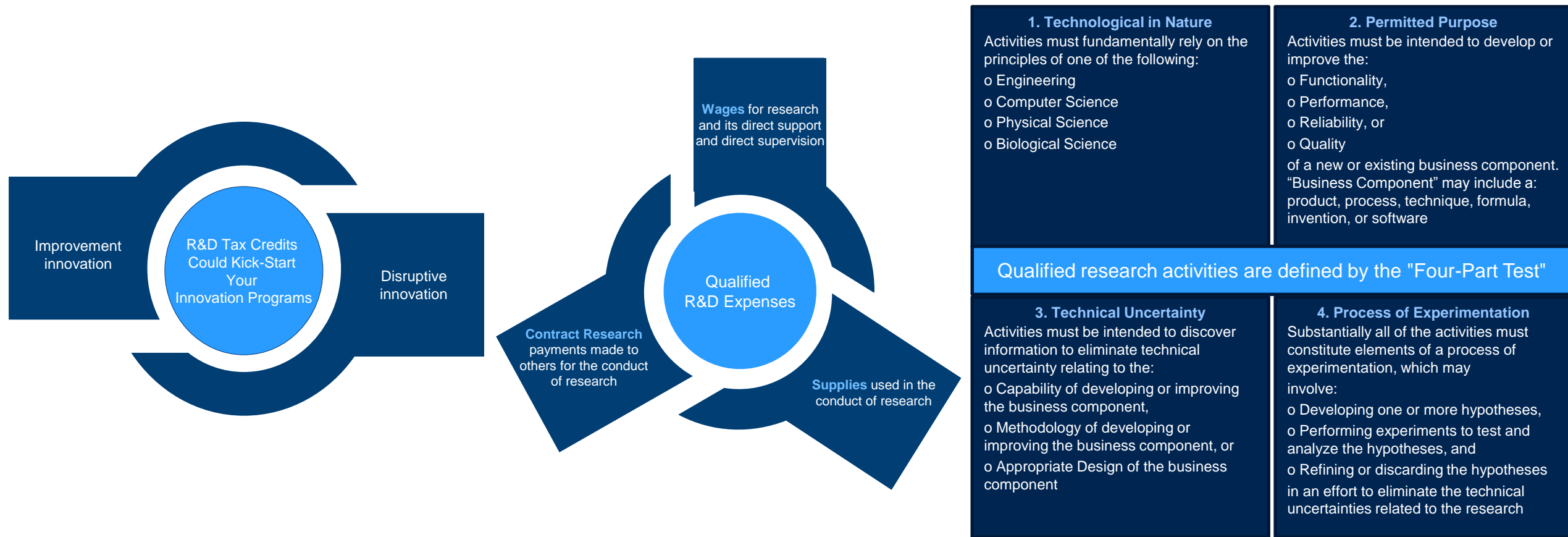


Research & Development Tax Credit



Examples of Non-Qualified Activities:

<ul style="list-style-type: none"> - Research conducted outside of the U.S. - Reverse engineering - Construction and construction supervision after design uncertainty was resolved 	<ul style="list-style-type: none"> - Routine data collection - Efficiency surveys and market research - Research related to style, aesthetic, cosmetic or seasonal factors
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