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R&D Shift™ – How Primes, Sub-Primes and SME's Can Boost Profits and Achieve 2.3X SR&ED's and 9-18X+ IRB's

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***Presented to the Information Workshop and Networking Reception on R&D Incentives for the
Aerospace Industry***

AIAC Pacific

November 6, 2014

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- ***Overview***
- ***Stonecracker Scientific Legal Network***
 - ***First and only R&D tax credit lawyers, aerospace/defence/security (A/D/S) client base***
- ***SR&ED (Scientific Research and Experimental Development) Program Overview***
 - ***\$5B+ annual R&D incentive, one of largest and most generous tax credits on planet***
 - ***25+ year history, recent extensive policy/enforcement review -- major program changes***
- ***IRB/ITB (Industrial and Regional Benefits / Industrial Technology Benefits) Program Overview***
 - ***Canadian industrial offsets in-a-nutshell***



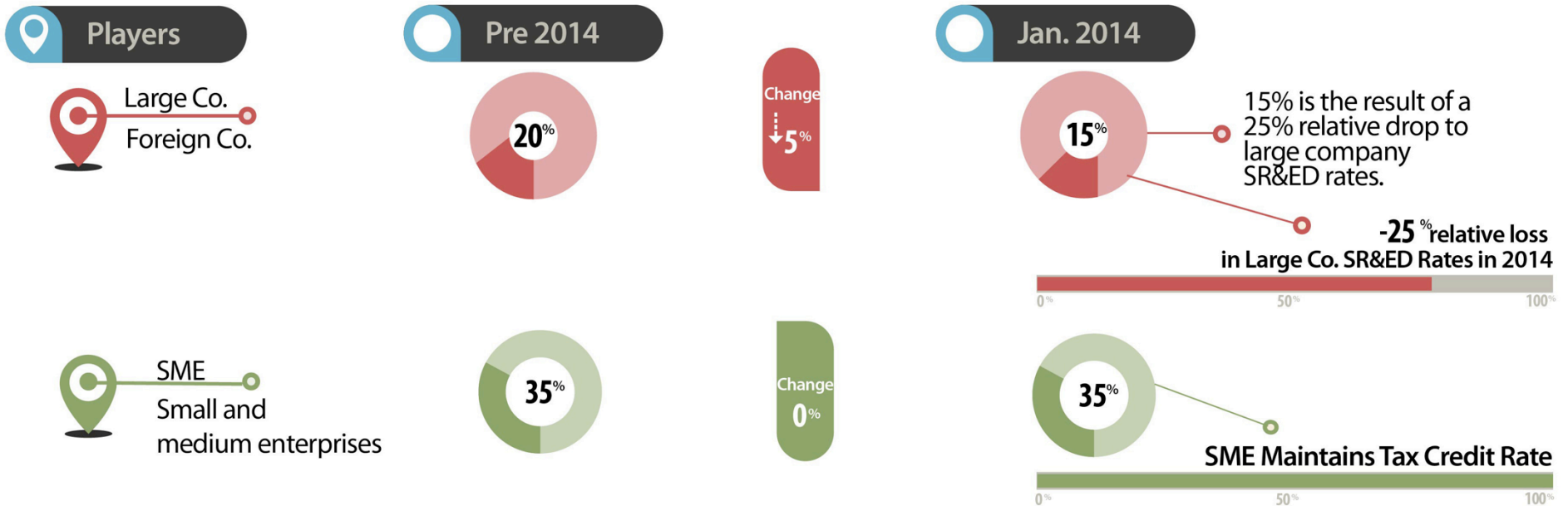
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R&D Shift™

- ***Leverages Dyson's and Jenkins' reports on R&D funding and resulting policy changes***
- ***R&D Shift™ program allows A/D/S primes/sub-primes to leverage SME's and combine SR&ED's with IRB's as competitive business tools to: immediately boost earnings/balance sheets, get 2.3X SR&ED benefits, and 9-18X+ IRB offsets on cash value of transactions***
- ***For A/D/S primes, R&D Shift™ can potentially lower bid-prep costs, post-contract award program-delivery costs, and in-service-support. Finally, a profitable way to leverage SME's.***
- ***For SME's, R&D Shift™ is life-changing. Finally, a path to unprecedented IP and capital raising.***
- ***For Economic Development bodies, R&D Shift™ offers game-changing transformation of the entire economy. Finally, a practical way to activate high-grow firms to allow S -> M -> L***

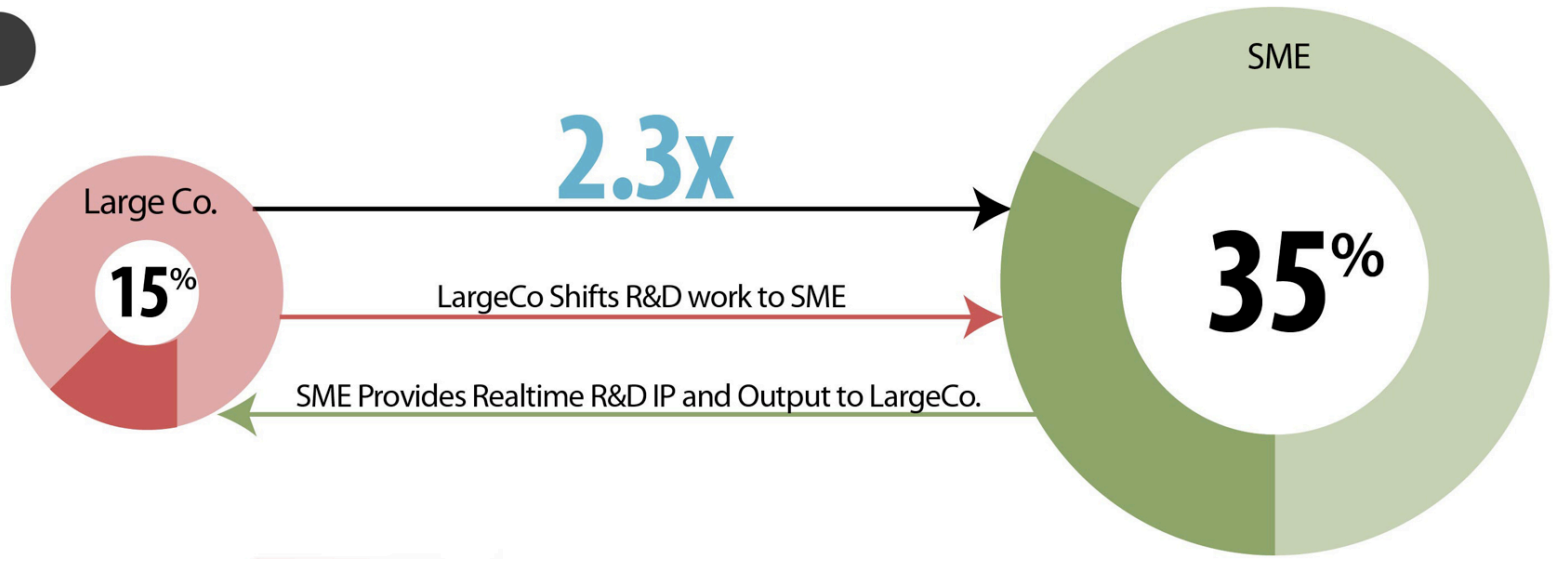
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Federal SR&ED Tax Credit Rates



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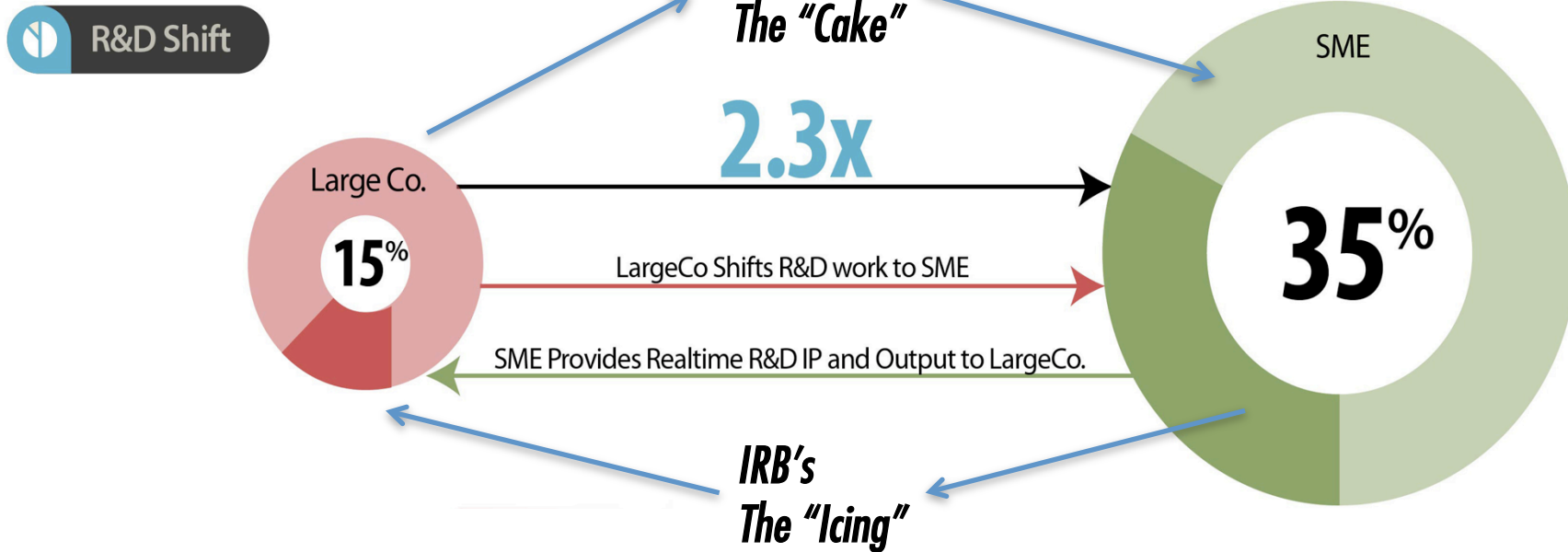
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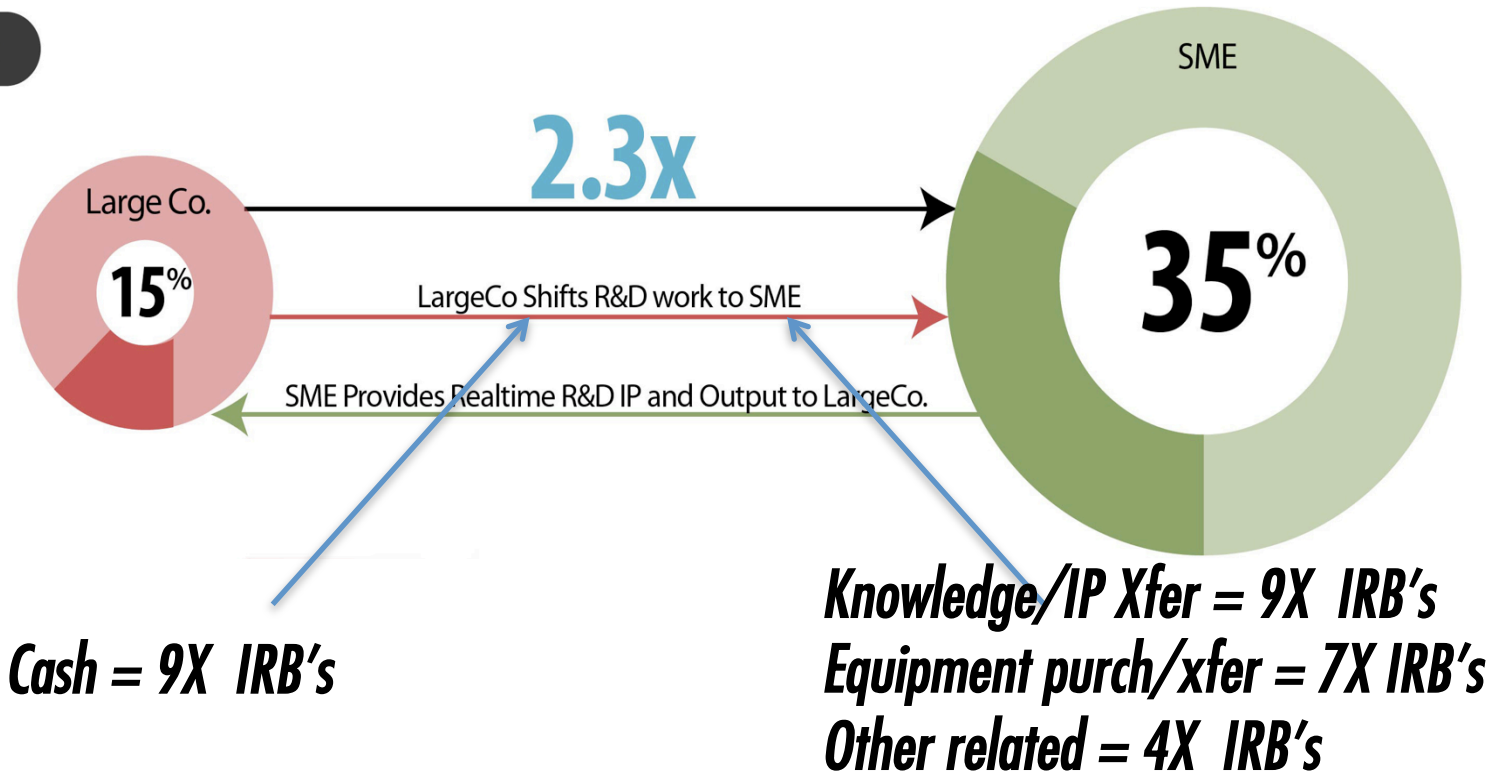


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