

CERTIFICATION, UNDER THE FRENCH RESEARCH TAX CREDIT,
FOR EXPERTS CARRYING OUT FOR THIRDS, OPERATIONS OF
RESEARCH AND DEVELOPMENT

NOTICE

According to Art. 244 quarter B of the French Fiscal code, companies may be granted a research tax credit based on their research and technological development expenditures.

The corresponding activities can either be completed within the company, or entrusted to organizations or experts approved beforehand by the ministry for research.

The experts applying for this approval had to file this notice, supplemented by **one research and development project** and described according to the attached plan page 5/7.

This research and development, selected among the most significant performed by the expert, makes it possible to show his/her potential of research and development.

IMPORTANT : It is specified that the invoice have to be carried out and only exclusively by the expert.

This file (in only one specimen) must be turned over to the following address:

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ACTIVITIES PRINCIPAL AND SECONDARY OF THE EXPERT

1 - Analyses, (chemical, bacteriological)	6 - Contractual Research
2 - Tests (<i>mechanical, corrosion, endurance</i>)	7 - Formation
3 - Measurements and controls	8 - Simulation, modelling, calculation
4 - Certification	9 - Expertises, audit
5 - Technical aid, advising	10 - Commercial

FIELD OF ACTIVITIES OF RESEARCH AND TECHNOLOGICAL DEVELOPMENT

A1	Automatics/Controls	H1	Medical sciences
A2	Electronics	H2	Pharmacological sciences
A3	Electronic engineering	J	Legal sciences, political sciences
A4	Telecommunications	K	Agronomy and food sciences
A5	Data processing	L	Literature, languages, linguistics, sciences of art, history, archaeology
A6	Optics	M	Mathematics
B1	Biology	O	Ocean, atmosphere, earth, natural environment
B2	Botany	P	Fundamental physics
C	Chemistry	R	Philosophy, psychology, sciences of education, information and communication
E	Economics, management material	S	Sociology, demography, ethnology, anthropology, geography, adjustment of space
G1	Engineering	T1	Thermics
G2	Civil engineering	T2	Energy
G3	Mechanics	T3	Chemical engineering
G4	Accoustics	Z	Particular multi-field studies on a country, a continent

PLAN OF DESCRIPTION

Research and development project (R & D)
carried out the previous year or the current year

- 1 - Title of the Research project & Development ; specify the principal sphere of activity of the project (*Use the alpha-numeric code of the 2nd list of note page 4/7 (_ _ | _ _ |)*) and the speciality.
- 2 - State of the art at the beginning of the project and bibliography.
- 3 – Aimed objectives, performances to be reached, requirements.
- 4 - Difficulties or problems.
- 5 - Description of the research plan and tasks. This part must be developed into three or four pages at least, even more according to the extent of the project, by taking care to eliminate the noneligible phases from tax research credit (*bibliography, schedule of conditions, studies and engineering*).
- 6 - Location of research activity, materials and specific means implemented.
- 7 - Progress achieved, phases of studies or engineering undertaken, originality of the adopted solution.
- 8 - Global cost of the research project, value of R & D and amount of your participation in this work.
- 9 - References of the applicant : scientific publications and reports, participation in work in organizations of research, experience as an expert.

Joint the photocopies of the diplomas and/or biography of the applicant, as well as other document allowing illustrating his/her research achievements.

Criteria of eligibility of work for researcher tax credit

From Frascati manual

To be approved as an expert for the French research tax credit, creation or improvement of a product, a process, a program or an equipment which has to present an **originality or a substantial improvement** not resulting from a simple use of the state of the existing art.

The state of the existing art is consisted by all knowledge accessible at the beginning of the project and available for any specialist with an standard professional qualifying in the concerned field and with does not need an additional inventive step.

The commercial relevance of the contribution (produces, process or service) or the simple fact that this contribution is new or innovative is not sufficient to prove that the contribution is eligible with the French research tax credit.

Only the operations which aim to dissipate **scientific and/or technological uncertainties** are taken into account. The difficulties of solving have to be new and not already solved. These difficulties, which should not only raise of studies, can be related to the complexity of the scientific work to undertake, result from particular constraints or scientific or technological risks (in opposition to the economic or commercial risks).

Scientific and/or technological uncertainty can be assented only after a state of the art and a bibliography are well established and after having used and exploited all available knowledge.

Carried-out research must involve an appreciable variation compared to the generally widespread practice in the applicability and must rest on techniques which are different from the standard know-how of the profession and require the skills of scientists or engineers.

Research should not concern the design or the implementation of traditional solutions. The concept of operation of research and development generally does not cover work which aim at, in particular, increasing the productivity, reliability, ergonomics or, out of data-processing matter, the portability or the adaptability of the basic and applied software in theory, a project cannot be eligible in its totality. Indeed, in a cycle of development, only the operations being able to justify research and development works during the phases of unfolding and implementation can be allowed for the French research tax credit.

Generally, the follow-up of the product or the service in the end user are not regarded as operations concerned with activities of research and development.

Criteria of noneligibility of work to the title tax credit seeks

Are non eligible :

- Activities related to an already well established process and undertaken to seek markets, to improve the productivity or profitability, to establish production blue prints or to improve the regularity of the production process ;
- At the completion of the experimental phase, ruing a normal unit of production of a prototype or a pilot installation ;
- The prototypes of validation of design/[conception], the productions as test, which aim at the startup and the adjustment of the production, as well as the cost of test or “experimental production”, series ;
- Organisational developments of materials and tools necessary to the series production ;
- Expenses of study to adapt the products to the changes of style or modes, market research, cost studies;
- Activities of research mining or petroleum activities which consist actually in the prospection of natural resources ;
- Activities of teaching and vocational training organized by companies ;
- General services of scientific and technical information (collection, classification, diffusion of information, technological survey) ;
- Activities undertaken by a company to adapt its products to standards, except if they meet constraints of research and development described on the previous page ;
- Projects of engineering developed according to existing techniques in order to provide additional information before implementation ;
- The design engineering of a device, a mechanism or a machine, which lead to the development of technical blue prints ;
- And generally, all the tasks which consist in collecting non processed information or in using already known protocols directly.

On the other hand, the expenditure of industrial design essential to the conception of a prototype can be regarded as operations of research and development.

It is the same for the phase of feasibility of a project of research and development.