



Client Assurance & Ethical Standards

- 1. We Stand Behind Our Work at Our Expense.** When we provide services, we include audit support from day one. If a project is reviewed by a state or federal examiner, we handle audit response and representation from the first notice through a letter of final determination — at no additional cost. Unlike firms that provide for initial audit response and no representation after, or that bill hourly for audit support, we absorb the cost.
- 2. We Prepare for Audit from Day One.** Our proprietary technical reports and evidence files are created proactively — not retroactively. From the beginning of any engagement, we document our work to ensure readiness in the event of examination. We don't scramble if the IRS or a state agency sends a letter — we're already prepared. We prep for an audit at the initiation of the client services, even if it never takes place.
- 3. We Serve Before We Are Contracted or Paid.** Before entering a formal engagement agreement, we carefully assess whether a business likely qualifies for any credits, incentives, or consulting solutions. We conduct a no-cost preliminary evaluation to determine the viability of the engagement. This prevents clients from being billed for “potential benefits” they never actually receive.
- 4. We Provide Clarity, Not Guesswork.** If we qualify a company for a credit, deduction, or advisory opportunity, it's because we've done the work to ensure it does in fact qualify. If we determine the company's activities do not qualify, the C-suite will know with certainty. Our services are built on clear standards and rigorous methodology — not assumptions or half measures.
- 5. Fees Are Capped.** Service offering pricing is transparent and performance-based. We charge for services performed — including documentation and audit preparation — but, in R&D Income Tax Credit Studies, always cap our fees as a percentage of the verified benefit. The client always receives a multiple of our fee in direct value. No bait-and-switch billing based on theoretical benefit or total fees in excess of benefit received.

- 6. Waived Upfront Payments.** We begin our R&D Income Tax Credit qualification work without an upfront retainer. Payment for services is not due until our clients have actually received the delivered credits. In certain cases, for businesses with NOL carryforwards, we arrange special payment terms so the business receives the benefit of the tax credits on their balance sheet and collect our fees when the business has strategically utilized the credits for the employer side of payroll tax obligations.
- 7. We Maintain Confidentiality.** We do not disclose client information to any third party under any circumstances. All engagements are governed by strict non-disclosure agreements (NDAs), and confidentiality is treated as a permanent, non-negotiable obligation. Trust is earned and preserved at every level of our relationship. We do not reference or promote client identities for marketing purposes, recognizing that our services offer a strategic financial advantage best kept out of the public domain. Our commitment to discretion protects clients from non-strategic publicity, and prevents competitors from gaining insight into your financial strategy.
- 8. We Deliver Credit Numbers to Both Client and Your Accountant.** We provide finalized credit calculations—based on our study—directly to both the client and the accounting firm responsible for filing the applicable federal and state tax forms. When necessary, our team offers supplemental support to our client or their accounting professionals to ensure accurate integration of the information on the forms.
- 9. We Stay Current on What Matters.** We remain up to date on Tax Court rulings, IRS guidance, regulatory changes, and market practices — across every service line we offer. We regularly review and interpret new legislation and precedent court rulings to ensure all services remain compliant and aligned with current legal frameworks. Our vigilance ensures clients are informed of newly available opportunities and protected from obsolete or noncompliant practices.
- 10. Service Without Obligation.** PTG does not require any financial commitment prior to determining whether a client is a viable candidate for tax credit or advisory services. We provide preliminary assessments, consultations, and informational meetings at no cost and without obligation. Our goal is to ensure prospective clients are fully informed and confident before proceeding, without pressure, or implied commitment.

- 11. Bonded Performance Protection.** We have secured a third-party financial guarantee to reinforce the integrity and long-term viability of our deliverables. This performance guarantee serves as an external assurance that our work product is built to stand up to examination and that we will continue to support our deliverables—particularly in the event of audit—well beyond initial engagement. This added layer of financial accountability reflects our commitment to continuity, client protection, and the highest standards of professional responsibility.
- 12. Operated in the USA.** Our team of professionals and subject matter experts for R&D Income Tax Credit studies are all based entirely in the United States. All client-facing work, including tax credit studies, technical analysis, and technical writing is performed domestically. We do not outsource deliverables or hire foreign contractors for the sake of cost reduction. Our commitment to U.S.-based operations ensures that clients receive direct access to qualified professionals who are fully accountable for the services we provide as well as avoiding the risk of off-shore data security management.
- 13. Compliance You Can Trust.** All services are delivered in full accordance with IRS regulations, professional standards, and applicable legal guidance. We do not pursue strategies that cannot be substantiated through documentation or defended under examination. Our methodologies prioritize defensibility, transparency, and long-term compliance. We avoid aggressive interpretations and never exploit regulatory gray areas that could expose clients to future adverse audit results.
- 14. Full Disclosure Policy.** We adhere to a full-disclosure policy that ensures every client is informed of all pricing, service terms, and responsibilities—both current and prospective—prior to engagement. All costs, conditions, and obligations are outlined in a written engagement agreement, with no hidden fees or vague terms. We do not introduce surprise charges or issue invoices unrelated to clearly defined scope of work deliverables. Our goal is to establish mutual clarity and agreement from the outset.
- 15. Secure Records & Proprietary Software.** All client data is stored in secure, encrypted environments with strict access controls and redundant backup systems. PTG utilizes proprietary software platforms for calculation, documentation, and audit preparation—each routinely updated to reflect current tax law and regulatory changes.

This controlled and secure infrastructure ensures data integrity, operational reliability, and long-term compliance.

16. Unmatched Expertise. Our services are delivered by a team of highly experienced professionals with specialized knowledge of the Internal Revenue Code, IRS procedures, and tax advisory practices. Each engagement undergoes a structured internal review process, including oversight by a licensed tax attorney, to ensure compliance, accuracy, and defensibility. This multi-tiered approach reflects our commitment to precision, legal integrity, and service excellence.

17. Ongoing Support. We maintain open lines of communication with all clients beyond initial service delivery. We do not disengage upon completion; instead, we remain accessible to address questions, provide clarification, or support additional needs as they arise. Our clients rely on our continuity to preserve compliance, sustain financial outcomes, and adapt to evolving business goals. For those seeking long-term continuity, we offer optional evergreen agreements that authorize PTG to perform work on an ongoing basis—eliminating the need to repeat the onboarding process each year and maintaining continuity of legitimate claim calculation processes.