



Strategic Alliance Program Code of Ethics

- 1. We Don't Compete with You.** We do not prepare tax returns. We do not offer tax compliance. We do not have a subsidiary, affiliate, or silent partner that provides these services. We do not refer your clients to other accounting firms — even when asked by a shared client. Your client relationship is protected at all times, and we never position ourselves as a replacement.
- 2. 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. Your client is covered, and your reputation is protected.
- 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 avoids misleading expectations, protects you from professional embarrassment, and 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 the company does in fact qualify. If we determine the company's activities do not qualify, you and your client will know with certainty. Our services are built on clear standards and rigorous methodology — not assumptions or half measures.
- 5. Malpractice Exposure is Neutralized.** By entering into the Strategic Alliance Program as a Member, we help protect you from giving inaccurate or speculative guidance. Many clients we ultimately qualify have been incorrectly told by CPAs or other advisors they

don't qualify or that the risk isn't worth it. We correct that — with documentation, clarity, and care. Your guidance to your clients remains authoritative and informed.

6. **Payment Only When Value is Delivered.** We defer our fees until your client realizes the benefit — whether through a credit, a refund, or other measurable financial outcome. For companies with carryforwards or balance sheet credits, we structure engagement terms accordingly. We align our compensation with actual client benefit, not speculation.
7. **Fees Are Capped.** Service offering pricing is transparent and performance-based. We charge for services performed — including documentation and audit preparation — but 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.
8. **We Maintain Confidentiality.** We do not discuss your client's business or your firm's business with any third party. We operate under strict NDAs and treat confidentiality as a permanent obligation. There are no exceptions. Trust is earned and protected at every level of our engagement. And, we expect the same professional courtesy from our professional associates.
9. **We Support Our Members, Not Just the Client.** When we discover unclaimed opportunities from prior years, we factor in your involvement as a CPA or advisor. We allocate time and resources to support your filings, amendments, or strategy — and we budget for it with full disclosure to our shared client. Our collaboration includes the necessary time and technical support to get it right, with zero surprises.
10. **We Work in Tandem with You.** We provide study deliverables and findings to you and your client at the same time. We do not withhold, control, or redirect information. When needed, our team will support your form preparation or documentation efforts — with accurate numbers, clear explanations, and collaborative dialogue.
11. **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.
12. **We Help You Deliver Real Value, Mitigating the Risk.** Our evaluation process is efficient, discreet, and designed to empower you. Before you make a client introduction,

we can help you understand if the opportunity is real — whether it's for R&D tax credits, cost segregation, licensing strategy, corporate restructuring, valuation enhancement, or another advisory solution. You never go in blind.

- 13. 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. Whether it's a technical issue in R&D, a structuring strategy under §368, or audit exposure from IP licensing, we keep our team informed so your team is current.
- 14. We Are Flexible When Necessary.** On occasion, Members may determine to go their separate ways. We have learned to always put our Members first, respect their decisions, and accommodate their professional association decisions. We don't pick sides. We serve our Members —and sort out the future paths to mutual success amicably.