Application form

Approval organization

For the French research tax credit

☐ **First application (*)**

☐ **Renewal of approval (*) (* *)**

Date of the first approval : |__|__| |__|__| |__|__|__|__|

Title of the project : .....

.....

Place : .....

Date : |__|__| |__|__| |__|__|__|__|

Signature of the applicant

This form is not an official document. This document aims to help the applicant prove he/she has already completed research projects.

(*) Choose the right box
(**) *You can check that this present form in on the web site*

IDENTIFICATION PETITIONING ORGANIZATION

Corporate name of the Organization: .....

.....

Initials	Legal Form	Creation date
.....	.....	|__|__| |__|__| |__|__|__|__|

ADDRESS ORGANIZATION

Street : ..... **n°:** .....

Zip Code	City or Office distributor	Country
.....	.....	.....

INDICATE IF NECESSARY THE NAME OF THE GROUP ON WHICH THE ORGANIZATION DEPENDS

Name of the group : .....

.....

Adress : .....

Country : .....

Any incomplete file could neither be seized, nor to be appraised.
This document will be referred to you.

ECONOMIC ACTIVITIES OF THE ORGANIZATION

Sales turnover of the last exercise : ..... **€**

Assembling R&D invoiced during this same exercise : ..... **€**

Principal activity : ..... |__|
(Use, if possible, the alpha-numeric code from the 1 era list note page 5/8)

Ancillary activity : ..... |__|
(Use, if possible, the alpha-numeric code of the 1 era lists note page 5/8)

INTERLOCUTOR RESEARCH OF THE ORGANIZATION

Mrs. ( ) **Miss** ( ) **Mr** ( )

Last Name : ..... **First name :** .....
(To cross the corresponding mention)

Function : .....

Telephone : |__|__|__|__|__|__|__|__|__|__| **Telefax :** |__|__|__|__|__|__|__|__|__|__|

E-mail : .....

STAFF OF THE ORGANIZATION

	Researchers (Doctors, Engineers)	**Technicians**	**Administrative**	**Others** *(To specify)*	**Total**
Equivalents full times	.....	.....	.....	.....	.....
People Physics	.....	.....	.....	.....	.....

FIELDS OF ACTIVITIES OF RECHECHE AND TECHNOLOGICAL DEVELOPMENT OF THE ORGANIZATION

(Use, if possible, the alpha-numeric code of the 2 nd list of the note page 5/8)

Principal field : ..... |__|__|

Secondary field : ..... |__|__|

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

N O T I C E

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 organizations applying for this approval had to file this notice, supplemented by **one research and development project** and described according to the attached plan page 6/8.

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

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

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

.....

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ACTIVITIES PRINCIPAL AND SECONDARY OF THE ORGANIZATION

1 - Analyses, (chemical, bacteriological)

2 - Tests *(mechanical, corrosion, endurance)*

3 - Measurements and controls

4 - Certification

5 - Technical aid, advising

6 - Contractual Research

7 - Formation

8 - Simulation, modelling, calculation

9 - Expertises, audit

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 5/8* |__|__|*)* 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.

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 organization for the French research tax credit, creation or improvement of a product, a process, a program or an equipment witch 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.