

R&D

Qualified Research Activities

Documentation Report

Business Entity:	Thrive Family Dental
Tax Year:	2024
Report Generated:	August 14, 2025

CONFIDENTIAL

This document contains proprietary business information prepared for tax compliance purposes.

Table of Contents

Executive Summary	3
Business Profile	4
Research Activities Overview	5
Research Activities	6
Employee Allocations	8
Supply Allocations	9
Tax Credit Calculations	10
Compliance Summary	11

Executive Summary

This report documents the qualified research activities conducted by Thrive Family Dental during the 2024 tax year. The research activities described herein satisfy the requirements of Internal Revenue Code Section 41 for claiming the Research and Development Tax Credit.

Key Metrics

- **Research Activities: 5**
- **R&D Personnel: 8**
- **Total QRE Amount: \$0**
- **Total Tax Credit: \$0**

Business Profile

Company Information

Business Name: Thrive Family Dental

Business Type: N/A

Industry: N/A

Client Contact: Ben Friberg

Email: ben.friberg@gmail.com

Research Activities Overview

This section provides an overview of the 5 qualified research activities conducted during the tax year. The research organization includes 5 distinct roles with 8 allocated employees. Each activity has been evaluated against the four-part test requirements of IRC Section 41.

Research Activities Summary

1. Restorative – Crown & Bridge

Practice Allocation: 19.87%

2. Endodontics

Practice Allocation: 22.9%

3. Periodontal Treatment

Practice Allocation: 7.56%

4. Clear Aligners

Practice Allocation: 10.89%

5. Restorative – Composite

Practice Allocation: 21.45%

Research Roles Hierarchy

- **Research Leader**
 - **Clinical Assistant**
 - **Clinician**
 - **Hygienist**
 - **Lab Technician**

Activity 1: Restorative – Crown & Bridge

Practice Allocation

19.87% of practice time allocated to this research activity

Research Hypothesis

Research Hypothesis: The development and implementation of a novel, digital restorative methodology for crown and bridge procedures will significantly reduce procedural time, error rates, and post-procedure complications compared to the current manual processes used in dental clinics. This research aims to resolve the uncertainty surrounding the efficiency and accuracy of the proposed digital restorative method compared to traditional methods. The new knowledge to be developed includes the effectiveness of the digital methodology in reducing procedural time and error rates, as well as its impact on patient outcomes. **Roles:** Clinical Assistant: Collects baseline data of current procedural times, error rates, and post-procedure complications. Prepares the digital restorative equipment for use. Assists the clinician during procedures. Clinician: Performs crown and bridge procedures using both traditional and digital restorative methods. Provides feedback on the usability of the digital method. Lab Technician: Analyzes data collected by the clinical assistant and calculates relative efficiency and accuracy of the digital restorative method. Identifies potential improvements to the digital method based on data analysis and clinician feedback. Research Leader: Designs and oversees the research study. Ensures compliance with relevant ethical guidelines and standards. Reviews and approves the final analysis of data. Communicates research findings to stakeholders.

Development Steps

Step 1: Defining the Research Scope and Objectives **Roles Involved:** Research Leader, Clinician The Research Leader and the Clinician will convene to define the research scope and set objectives for the R&D activity. They will determine the specific issues that the research will address and the potential impact on restorative dentistry, specifically in the domain of Crown & Bridge. **Timeline:** 1-2 weeks **Measurable Outcome:** A clear and concise research scope and objectives document that guides the rest of the R&D activity. **Step 2: Designing the Research Methodology** **Roles Involved:** Research Leader, Clinician The Research Leader, in collaboration with the Clinician, will design the research methodology. This could involve deciding on the types of tests to conduct, the sample sizes needed, the data collection and analysis methods, and the criteria for success. **Timeline:** 2-3 weeks **Measurable Outcome:** A comprehensive research methodology document that outlines the steps to execute the research. **Step 3: Preparing the Clinical Environment and Training Staff** **Roles Involved:** Research Leader, Clinical Assistant The

Research Leader will work with the Clinical Assistant to prepare the clinical environment for the research. This could involve procuring necessary materials and equipment, setting up the laboratory and clinical space, and ensuring all safety protocols are in place. The Clinical Assistant will also receive training from the Research Leader on the specific tasks they will perform during the research, such as assisting with procedures and data collection. Timeline: 1-2 weeks Measurable Outcome: A fully prepared clinical environment, trained staff, and a safety protocol checklist. Step 4: Conducting the Research Roles Involved: Clinician, Clinical Assistant, Lab Technician The Clinician, assisted by the Clinical Assistant, will perform the procedures as per the research methodology. The Lab Technician will handle the processing and analysis of samples, as well as data recording. Timeline: Depends on the research methodology (can range from weeks to months) Measurable Outcome: Complete data sets for each test performed, according to the research methodology. Step 5: Data Analysis and Reporting Roles Involved: Research Leader, Lab Technician The Lab Technician will compile and organize the data collected for analysis. The Research Leader will then conduct the data analysis, interpreting the results in the context of the research objectives. The Research Leader will also draft a research report detailing the methodology, results, and conclusions of the research. This report can be used for internal review, publications, and compliance reporting for R&D tax credits. Timeline: 2-4 weeks Measurable Outcome: A comprehensive research report, indicating whether the research objectives were met, and outlining the implications for restorative dentistry practice.

Data Feedback Approach

Data Feedback Approach for R&D Activity: "Restorative – Crown & Bridge" The data feedback approach for the R&D activity "Restorative – Crown & Bridge" will involve the roles of Clinical Assistant, Clinician, Lab Technician, and Research Leader. The following steps outline the process, roles, and responsibilities: Step 1: Clinical Assessment and Data Collection (Clinical Assistant) In the initial stage, the Clinical Assistant will perform patient assessment and collect relevant clinical data. This will include patient history, condition status, and the specifics of the restorative procedure (crown or bridge). Timeframe: Ongoing during the clinical assessment phase. Data Collected: Patient history, condition and procedural details. Measureable Outcome: Collection of complete and accurate clinical data. Evaluation: The accuracy and completeness of the data collected will be evaluated by the Clinician and Research Leader. Step 2: Procedure Implementation and Documentation (Clinician) The Clinician will be responsible for implementing the restorative procedure and documenting the step-by-step process. This will include taking note of any complications or deviations from the standard procedure. Timeframe: Ongoing during the procedure. Data Collected: Steps of the procedure, complications, and deviations. Measureable Outcome: Successful implementation of the restorative procedure and detailed documentation. Evaluation: The Research Leader will review

the procedure documentation for thoroughness and accuracy. Step 3: Lab Analysis and Data Recording (Lab Technician) The Lab Technician will analyze the restorative materials used in the procedure and record data. This may include evaluating the durability, aesthetics, and functionality of the crown or bridge. Timeframe: After the procedure until the end of the analysis phase. Data Collected: Data on the restorative materials including durability, aesthetics, and functionality. Measureable Outcome: Completeness and accuracy of lab data. Evaluation: The Research Leader will evaluate the data for completeness and accuracy. Step 4: Data Analysis and Report Generation (Research Leader) The Research Leader will compile all collected data and perform an analysis to evaluate the effectiveness and efficiency of the restorative procedure. They will also generate a report detailing the findings of the study. Timeframe: After all data has been collected and recorded. Data Collected: Analysis of compiled data and generated report. Measureable Outcome: Comprehensive report detailing the findings of the study. Evaluation: External peer review and internal review by the research team to evaluate the comprehensiveness and accuracy of the report. Metrics and Evaluation Criteria for the R&D Activity The success of this R&D activity will be measured using the following metrics: Accuracy and Completeness of Data: The data collected at each stage should be accurate and complete. This will be evaluated through regular review by the Research Leader. Procedure Success Rate: The number of successful restorative procedures as compared to the total number of procedures performed. Material Analysis: Evaluation of the restorative materials in terms of durability, aesthetics, and functionality. Report Quality: The comprehensiveness and accuracy of the final report generated by the Research Leader. The results will be evaluated based on these metrics and will be used to inform future research and development activities in the field of restorative dentistry.

Activity 2: Endodontics

Practice Allocation

22.9% of practice time allocated to this research activity

Activity 3: Periodontal Treatment

Practice Allocation

7.56% of practice time allocated to this research activity

Activity 4: Clear Aligners

Practice Allocation

10.89% of practice time allocated to this research activity

Activity 5: Restorative – Composite

Practice Allocation

21.45% of practice time allocated to this research activity

Employee Allocations

The following 8 employees participated in qualified research activities during the tax year:

Employee Name	Role	R&D Hours	Total Hours	R&D Wages
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0
N/A	N/A	0	0	\$0

Total R&D Hours: 0

Total R&D Wages: \$0

Supply Allocations

No supply allocations recorded for this period.

Tax Credit Calculations

The following calculations demonstrate the qualified research expenses (QRE) and resulting tax credits for the research activities documented in this report.

Qualified Research Expenses (QRE)

QRE Wages:	\$0
QRE Supplies:	\$0
Total QRE Amount:	\$0

Tax Credit Summary

Federal Credit (20%):	\$0
State Credit (5%):	\$0
Total Credit Amount:	\$0

Compliance Summary

This section summarizes how the documented research activities satisfy the requirements of Internal Revenue Code Section 41 for qualified research activities.

Four-Part Test Compliance

1. Permitted Purpose

Research activities were undertaken to create new or improved business components.

2. Technological in Nature

Activities relied on principles of engineering, computer science, or physical/biological sciences.

3. Elimination of Uncertainty

Research was conducted to eliminate uncertainty about the capability or method for achieving desired results.

4. Process of Experimentation

Activities involved systematic trial and error methodologies to achieve the desired results.

Documentation Standards

- * Detailed records of research activities and objectives
- * Documentation of scientific uncertainty and technical challenges
- * Records of systematic experimentation processes
- * Time tracking for qualified research personnel
- * Expense allocation for research supplies and materials