

# AI R&D; Tax Credit — Audit Summary

User: demo-user

Mode: llm | Model: openai:gpt-5

Total: 5 | Eligible: 3 | Ineligible: 2

	<b>Eligible</b>	<b>Confidence</b>	<b>Rationale</b>
Line	Yes	0.78	Improves performance; addresses method uncertainty; uses experimentation/simulation; ground
ment	No	0.90	Cosmetic UI/branding updates and minor front-end tweaks do not target new or improved functi
n Tool	Yes	0.78	Prototyping new quantum-inspired algorithms for molecular modeling aims to improve a software
on	No	0.84	Routine payroll-to-ERP integration using standard scripting; no clear new/improved function, no
r Firmware	Yes	0.78	Improves sensor calibration (permitted purpose), addresses uncertainty in methods, uses simul

## Trace Digest (per project)

P-2001: parse, classify\_with\_llm, decide | model=openai:gpt-5

P-2002: parse, classify\_with\_llm, decide | model=openai:gpt-5

P-2003: parse, classify\_with\_llm, decide | model=openai:gpt-5

P-2004: parse, classify\_with\_llm, decide | model=openai:gpt-5

P-2005: parse, classify\_with\_llm, decide | model=openai:gpt-5