

AI R&D; Tax Credit — Audit Summary

User: demo-user
Mode: llm | Model: openai:gpt-5
Total: 5 | Eligible: 3 | Ineligible: 2

	Eligible	Confidence	Rationale
ne	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 softwar
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