

Form 6765 Preparation Worksheet

Hill Country Hearth Foods · Tax Year: 2026 · January 1, 2026 – December 31, 2026

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Draft preparation worksheet for CPA review. This document is not a filed tax return.

Sections: Worksheet · Credit Estimate · Project Costs · Section G · Workpaper Reference · Missing Inputs

1. Preparation Worksheet

Top Questions

Line	Description	Amount / Answer
A	\$280C Reduced Credit Election	Yes
B	Controlled Group / Common Control	No

Section A — Regular Credit

Line	Description	Amount / Answer
	Not used — Alternative Simplified Credit selected	N/A

Section B — Alternative Simplified Credit

Line	Description	Amount / Answer
14	Energy Consortia Amounts	\$0
15	Basic Research Payments	\$0
16	Qualified Org. Base Period Amount	\$0
17	Line 15 minus Line 16	\$0
18	Lines 14 + 17	\$0
19	Line 18 × 20%	\$0
20	Total QREs (from Line 48)	\$337,641
21	Prior 3 Tax Years Total QREs	\$66,794
22	Line 21 ÷ 6.0	\$11,132
23	Line 20 minus Line 22	\$326,509
24	Line 23 × 14% (or Line 20 × 6%)	\$45,711
25	Lines 19 + 24	\$45,711
26	ASC Credit (×79% if \$280C, else Line 25)	\$36,112

Section C

Line	Description	Amount / Answer
27	Form 8932 Wage Credit Adjustment	\$0
28	Credit minus Form 8932 Adjustment	\$36,112
29	Passthrough Research Credit	\$0
30	Lines 28 + 29 (Current Year Credit)	\$36,112

Section D

Line	Description	Amount / Answer
33a	Qualified Small Business Payroll Election	No
33b	Payroll Tax on Different EIN	No
	Lines 34–36 not applicable (election is No)	N/A

Section E

Line	Description	Amount / Answer
37	Number of BCs Generating QREs	15
38	Officers' Wages Included on Line 42	\$52,460
39	Acquired/Disposed Major Trade or Business	No
40	New Categories of Expenses as QREs	No
41	ASC 730 Directive Used	No

Section F — Qualified Research Expenses

Line	Description	Amount / Answer
42	Total Qualified Wages	\$308,711
43	Total Cost of Supplies	\$7,240
44	Total Rental/Lease Cost of Computers	\$0
45	Total Contract Research (65%)	\$21,691
46	Basic Research Payments	\$0
47	Lines 45 + 46	\$21,691
48	Total Qualified Research Expenses	\$337,641

2. Preliminary Credit Estimate

Item	Value
Filing / Credit Method	Alternative Simplified Credit (Section B)
Section Amount	\$36,112
Source	Calculated Section B amount
Planning Estimate	\$36,112
Estimate Basis	Form 6765 Section B — Alternative Simplified Credit

Preliminary estimate for professional review only. Not a final tax calculation or guarantee of credit eligibility.

3. Project Cost Reconciliation

Project / Business Component Cost Schedule

15 component(s) — all non-archived

Ref	Project	Wages	Supplies	Computer	Contract	Total QRE	Evidence
P-06	Gluten-Free High-Protein Muffin Formula	\$111,586	\$2,060	\$0	\$1,820	\$115,466	5
P-10	Natural Preservative Mold-Growth Trial	\$43,850	\$640	\$0	\$0	\$44,490	2
P-11	Natural Shelf-Life Extension System	\$37,939	\$275	\$0	\$5,411	\$43,625	7
P-14	Retail Packaging Seal and Label Durability Project	\$27,446	\$2,350	\$0	\$2,694	\$32,490	4

Project / Business Component Cost Schedule (continued)

Ref	Project	Wages	Supplies	Computer	Contract	Total QRE	Evidence
P-02	Clean-Label Breakfast Bar Binder System	\$23,512	\$220	\$0	\$2,990	\$26,722	4
P-12	Production Batch Scale-Up Process	\$15,906	\$315	\$0	\$3,120	\$19,341	3
P-01	Allergen-Friendly Cookie Texture Improvement	\$12,616	\$360	\$0	\$2,210	\$15,186	3
P-07	High-Humidity Packaging Stability Test	\$14,500	\$0	\$0	\$0	\$14,500	2
P-13	Reduced-Sugar Granola Cluster Binding	\$8,280	\$410	\$0	\$1,430	\$10,120	3
P-04	Dough Depositor Portion Consistency	\$4,110	\$0	\$0	\$0	\$4,110	1
P-05	Frozen Dough Thaw-and-Bake Consistency	\$2,055	\$0	\$0	\$2,015	\$4,070	2
P-15	sourdough sandwich loaf	\$2,160	\$180	\$0	\$0	\$2,340	1
P-08	Longer Lasting Gluten Free Bread	\$1,728	\$240	\$0	\$0	\$1,968	1
P-03	Clean-Label Fruit Filling Bake-Stability & Syneresis Control	\$1,728	\$190	\$0	\$0	\$1,918	1
P-09	Longer-Lasting Gluten-Free Bread	\$1,296	\$0	\$0	\$0	\$1,296	1
TOTAL (all projects)		\$308,711	\$7,240	\$0	\$21,691	\$337,641	

Amounts are rounded independently to whole dollars; displayed rows may differ slightly from totals.

Reconciliation to Line 48

Bridge Item	Amount
QRE represented by displayed project rows	\$337,641
Basic research payments (Line 46, company-level)	\$0
Recorded QRE subtotal (Lines 42–45)	\$337,641
Total — equals Line 48	\$337,641

4. Section G Detail

49(a) EIN:84-731629049(b) PBA:CPA input required

Section G:Likely required (2026+ tax year)

Coverage: 84% · 6 individually listed · 9 aggregated

A. Component Identification

Ref	Component Name	49(d) Classification	49(e) Software Type
P-06	Gluten-Free High-Protein Muffin Formula	All Others	N/A
P-10	Natural Preservative Mold-Growth Trial	All Others	N/A
P-11	Natural Shelf-Life Extension System	All Others	N/A
P-14	Retail Packaging Seal and Label Durability Project	All Others	N/A
P-02	Clean-Label Breakfast Bar Binder System	All Others	N/A
P-12	Production Batch Scale-Up Process	All Others	N/A
AGG	Aggregate (9 components)		

B. Component Costs

Col 53 = Col 50 + 51 + 52. Total QRE = Col 53 + 54 + 55 + 56 (no double-counted wages). Amounts in USD.

Ref	Col 50 Wages (Perf.)	Col 51 Wages (Supv.)	Col 52 Wages (Supp.)	Col 53 Total Wages	Col 54 Supplies	Col 55 Computer Rental	Col 56 Contract Research	Total QRE
P-06	\$72,216	\$31,090	\$8,280	\$111,586	\$2,060	\$0	\$1,820	\$115,466
P-10	\$9,200	\$34,650	\$0	\$43,850	\$640	\$0	\$0	\$44,490
P-11	\$37,939	\$0	\$0	\$37,939	\$275	\$0	\$5,411	\$43,625
P-14	\$8,066	\$1,980	\$17,400	\$27,446	\$2,350	\$0	\$2,694	\$32,490
P-02	\$10,812	\$0	\$12,700	\$23,512	\$220	\$0	\$2,990	\$26,722
P-12	\$15,906	\$0	\$0	\$15,906	\$315	\$0	\$3,120	\$19,341
AGG	\$33,473	\$0	\$15,000	\$48,473	\$1,380	\$0	\$5,655	\$55,508

Amounts are rounded independently to whole dollars; displayed rows may differ slightly from totals.
AGG = Aggregate of 9 component(s) below the 80% coverage threshold. These components are not individually listed on Form 6765 but their costs are included in the aggregate amounts.

5. Detailed Workpaper Reference

This worksheet presents summary figures. Detailed allocation ledgers are available through the following existing exports, which must be generated and downloaded separately from the CPA Review page:

- CPA Workbook (Excel) — full employee wage allocation, contractor cost, and expense ledgers with per-row detail.
- CPA CSV Package — module-level CSV exports for projects, labor, contractors, expenses, evidence, and filing preparation.
- Module CSV Exports — individual module downloads (Projects, Labor, Contractors, Expenses, Evidence, Filing Prep).
- Export Center — full company data bundle for offboarding or archival.

These workpapers are not attached to this PDF. They are independently generated and may not reflect an identical data snapshot if records changed between generation times. Generate them close to the time you generate this worksheet for the most current detail.

Material allocation assumptions, excluded-amount exceptions, and reconciliation problems are listed in the Missing Inputs section below.

6. Missing Inputs & Decisions

Consolidated Missing Inputs

10 item(s)

Ref	Affected Line / Project	Missing Fact or Decision	Assignee
M-01	49(b)	PBA (Principal Business Activity) code not entered	Company (enter code)
M-02	P-05	Missing evidence for Frozen Dough project	Unassigned
M-03	General	Founder/officer time support review — Sarah Miller R&D allocation	Unassigned
M-04	General	CPA review needed for cloud computing supply categorization	Unassigned
M-05	P-10	Documentation gap for preservative trial testing dates	Unassigned
M-06	General	Missing contractor rights-to-research for Coastal Recipe Studio	Unassigned
M-07	General	Section G wage aggregation confirmation	Unassigned
M-08	Review Comment	Muffin project founder allocation now totals ~43% across two allocations. Substantiation notes support the substantially-involved determination for CPA/tax advisor review.	By: Unknown
M-09	Review Comment	Is the cloud compute expense a supply or a computer-rental item for Section 41 purposes? CPA/tax advisor input requested.	By: Unknown
M-10	Review Comment	Several projects have low evidence coverage (frozen dough, granola). Documentation gaps to address before review readiness.	By: Unknown

Draft preparation worksheet for CPA review — not tax advice or a filed return. Final eligibility and credit amounts require a qualified CPA or tax advisor.
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