

The AI R&D Project Spotter

A one-page screen for reviewing an AI engagement before development begins. Four questions decide whether a project deserves an early R&D credit conversation.

RUN IT AGAINST ONE SPECIFIC PROJECT, NOT THE COMPANY

1
Need

What measurable new or improved function, performance, reliability, or quality was required?

☐

e.g. extraction accuracy from 65% to 95%; answers within a strict latency limit; match rate across messy data sources.

2
Unknown

What technical answer was genuinely uncertain at the outset?

☐

Whether it was achievable, which method would work, or what the right design was. Implementing a known solution is a no.

3
Alternatives

Which architectures, models, or methods were compared, and how?

☐

Testing, modeling, simulation, or systematic trial and error against measured results. Casual tweaking does not count.

4
Evidence

What test results or failures changed the design, and where is that recorded?

☐

Evaluation datasets, test results, abandoned approaches, tickets, architecture decisions, time by person, contracts.

ALSO CONFIRM

- Development performed in the US (or a separable US portion)
- Meaningful spend: employees, US contractors, cloud/compute
- If built under a client contract: who bears the risk of technical failure, and who keeps rights to the results

USUALLY NOT QUALIFYING

- Buying licenses; deploying a standard chatbot or copilot
- Configuring vendor-defined options; routine integration
- Training, rollout, maintenance, bug fixes
- Work after the technical uncertainty is resolved

Labels do not control. "We implemented AI" is not research; resolving technical uncertainty through experimentation may be.

Reading it: Clear answers to all four, plus US substance, means the project deserves an early conversation, before the contract and evidence are fixed. Partial answers often mean a qualifying slice inside routine work. No real answers means it likely does not fit today, and that answer is free.

Recognize a project? Talk it through in 20 minutes, free.

rd.rhwcpas.com · calendly.com/cromine-rhw/ai-r-d-fit-screen

Chea Romine, CPA · RHW CPAs · cromine@rhwcpas.com