

Table 1: R&D Offsets 2022-2023		
	TY 2022	TY 2023
R&D Credit Social Security Payroll Tax Offset	\$62,000	\$62,000
R&D Credit Medicare Payroll Tax Offset	\$0	\$14,500
Total R&D Credit Utilization	\$62,000	\$76,500