



R&D TAX CREDITS AND EXPENSES RESTORED: A New Era For Manufacturing Innovation

LIVE WEBINAR! Tuesday, January 13, 2026

When Public Law 119-21 was passed by the senate, (previously referred to in congress as "The One Big Beautiful Bill Act"), it reversed the requirement to amortize U.S.- based R&D expenses, once again allowing companies to immediately expense most domestic research costs. This change creates a valuable opportunity for businesses to reassess their tax strategies and maximize the generous Federal and Arizona tax credits, potentially unlocking substantial refunds.

This webinar delivers a powerful deep dive into the new law and what it means for you. Whether your business is streamlining internal processes, launching innovative products, or just finding ways to make your client's widgets less expensively, you will discover how to seize and maximize the major tax benefits now on the table."

BENEFITS

- Identify the major legislative updates impacting R&D expenses and credits and what they mean for businesses.
- Learn how companies can take advantage of immediate expensing for U.S.-based R&D costs under Section 174A.
- Assess the opportunities created by retroactive expensing and how eligible small business can benefit
- Carry forward for 20 years, carry back for 1 year
- Increase Cash Flow and ROI

QUALIFYING ACTIVITIES

- Creation and improvement of product
- Equipment Programing and fixturing
- Conceptualization, testing, validation, prototyping, securing IP
 - > Creation, improvement, and/or modification of software for sale, service, product, or process. Includes website.
 - > Creation and improvement of product or process often qualifies:
 - Creation or improvement of tools, mold, jigs, fixtures, etc. for product or process
 - Manufacturing planning and engineering - Lean, Six Sigma, 5S, Kaizen, etc.

Free Event

**WEBINAR
EVENT TIME**
9:00 am - 10:30 am

Hosted By:
**Arizona Manufacturing
Extension Partnership**

*A link to the
event will be
provided upon
registration.*

**See Page 2 for bios
on the presenters.**

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MEET YOUR PRESENTERS

Kimberly Ann Bolligar, CPA

Kimberly Ann Bolligar, CPA, is a tax partner at Walker & Armstrong LLP. She has over twenty-five years of public accounting experience. She provides tax, accounting and consulting services for families and individuals, trusts, estates, private companies, and not-for-profit entities. Her services include tax planning and compliance; IRS examinations; accounting services; compilations and reviews; advising clients regarding buy and sell transactions and consulting with clients regarding business planning matters.

She was appointed to the Certification Advisory Committee of the Arizona State Board of Accountancy in December 2024. Outside of work, she enjoys reading, crafts, country concerts, sporting events, and spending time with her family and friends.

Teresa M. Cairo

Teresa M. Cairo is an experienced tax advisor and a graduate of the School of Business Administration at Gonzaga University. She is an Enrolled Agent representing taxpayers before the IRS. She has over eighteen years of public accounting experience and serves clients with their tax compliance needs, including: income tax preparation for individuals, trusts, private companies, and not-for-profit entities; navigating sales tax and payroll tax requirements and filings; gathering documents and working with the IRS on income tax exams; and tax planning for year-end and quarterly estimates. She also collaborates with clients on due diligence for business sales, including compiling documents for purchase agreements, purchase price allocations, and other related services.

Teresa is active in the Junior League of Phoenix, serves on her Toastmasters club executive board, and enjoys volunteering with animal rescue organizations.

Tony Hnyp

For 35 years, Tony Hnyp has worked alongside U.S. manufacturers, beginning his career by helping integrate their processes with advanced manufacturing facilities in Japan. Throughout this period, he saw firsthand the substantial savings companies achieved by leveraging U.S. research and export incentives. Since 2005, Mr. Hnyp has dedicated his career exclusively to assisting U.S. companies in securing the Research and Development Tax Credit, collectively saving his clients more than \$5,000,000 every year.

Mr. Hnyp manages the Western Region for RnD Consulting, a national firm that develops company-specific intellectual property to quantify the full spectrum of activities involved in product, software, and process creation or improvement. These activities are embedded throughout modern organizations: from conceptualization and technical sales, to sourcing and design, to setup, production, and quality control planning. With a clear methodology in place, companies gain the ability to properly claim the generous R&D tax credit, supported by robust documentation and substantiation of all qualifying costs and activities.