

Entrepreneurial Start-up Services

At every stage of business development, your passion for success inspires and motivates others.

We want to be with you at every step of your journey by sharing our knowledge and experience so you can reach your goals.



What's on your mind?

- Finding capital sources
- Business planning
- Attracting and developing talent
- Research and development costs and timeline
- Regulatory compliance
- Protection of intellectual property
- A shifting tax environment
- Global opportunities and resources

A unique approach

CliftonLarsonAllen understands what it's like to launch a new venture and work toward a dream. We are structured to serve people like you and the company you are building. Everything we do — from recruiting the best talent to helping you design your own strategic vision — is engineered with you in mind. Our people understand your industry, which allows us to customize our services and offer advice before you even know you need it. We're more than consultants, accountants, and auditors — our resources and experience can fuel your passion for success.

How we can help

- Entity selection
- Capital finance planning
- Budgeting and cash flow management
- Outsourced accounting and related services
- Tax strategies and planning (foreign, domestic, state, and local)
- Financial audit and internal controls
- Information security
- Transaction support
- Employee benefit plans



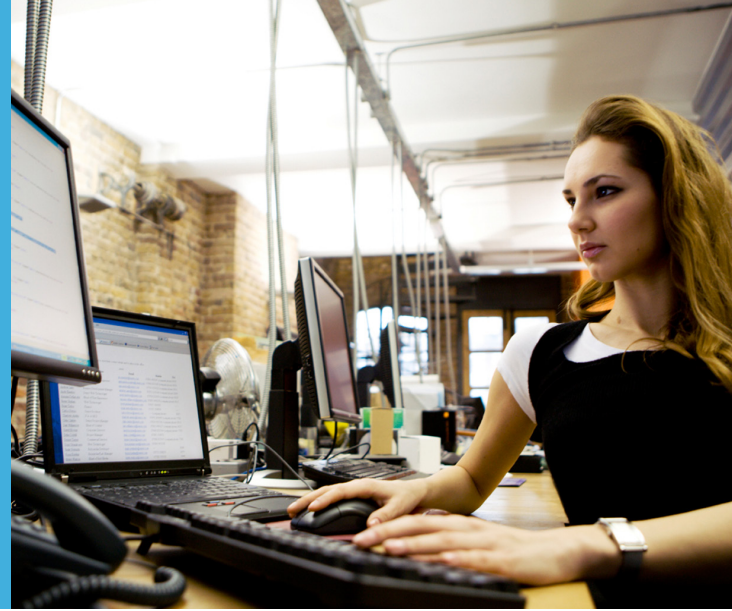
WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Services for Software Developers

Innovation drives the unique business challenges and opportunities of your industry.

Match the power of ideas and technology with the business knowledge of CliftonLarsonAllen professionals. Experience gives us insight to help you turn imagination into solid business strategies.



What's on your mind?

- Managing software development costs and timelines
- Capital planning and funding sources
- Profitability of service revenues
- Revenue recognition (SaaS, license, etc.)
- Rapid pace of technology changes
- Valuation and protection of intellectual property
- Attracting and retaining talent
- Global sourcing and competition
- State and local tax risks

A unique approach

Whether your company is a fast-growing start-up, or an established player in a quickly evolving market, you require proactive and insightful business advice and expect seamless accounting and tax services. CliftonLarsonAllen has a team with extensive experience serving the software industry and an understanding of the unique challenges you face. You can count on us for information and resources to respond quickly to market and business demands, while planning for long-term strategic growth and unleashing the value of your intellectual property.

How we can help

- Budgeting and cash flow management
- Preparation for liquidity events
- Research and experimentation tax credits
- Outsourced accounting and related services
- Tax strategies and planning (foreign, domestic, state, and local)
- Financial audit and internal controls
- Information security
- Employee benefit plans



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Services for the Clean Technology Industry

Meeting the global demand for sustainable, renewable energy is a high ideal and a potentially profitable goal.

Wherever your company fits in the clean technology picture, CliftonLarsonAllen is ready to help you grow with experience and resources that can turn your vision into a solid business strategy.



What's on your mind?

- Finding capital sources
- Research and development cost and timeline
- Long-term market forecasting
- Changing tax environment
- Government regulation
- Valuation and protection of intellectual property
- Global competition
- Sustainability

A unique approach

The clean technology revolution has kindled an entrepreneurial spirit that is part business, and part global vision. From start-ups to large corporations and governments, organizations worldwide are embracing clean technology as a means for growth and efficiency, while at the same time reducing their environmental footprint and minimizing pollution. CliftonLarsonAllen understands and embraces both sides of this picture. Innovation can help you find your place in this rapidly changing environment, but solid business experience, advice, and resources will help you turn ideas into opportunities. Our team of professionals can help you manage risk, improve profitability, and expand at the appropriate rate. In addition, outsourced services, strategic planning, tax consulting, and information security offerings are tailored to the unique demands of your industry.

How we can help

- Capital sourcing
- Cash flow management
- Entity selection
- Accounting and financial reporting (including IFRS)
- Outsourced accounting
- Tax compliance and planning
- Tax credits and incentives
- Information security
- Audit and internal controls
- Transaction advisory services
- Valuation and business modeling
- Employee benefit plans



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Research and Development Tax Credit

Is my business eligible?

If your company has designed products or improved its production process, the answer is “yes.” The tax definition of research and development (R&D) includes much more than scientists in white coats. Many companies are surprised to find that more than a few of their activities qualify for the R&D credit.

Qualifying research activities include:

- Developing prototypes and patents
- Improving or developing products
- Employing contract technical personnel

Companies can benefit in several ways:

- Claiming immediate tax refunds with interest from your previous tax returns
- Reducing your current-year estimated tax payments
- Decreasing your current-year effective tax rate and income taxes

How we can help

We have helped businesses in many different industries identify and document their qualifying research activities to maximize their credit potential. Our team will identify the types of activities you engage in that qualify for the research credit and provide the documentation to substantiate the credit. We conduct the study in three phases:



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Phase I — feasibility

For each period the research credits are available, we estimate your potential qualifying R&D expenditures by identifying research projects, wage costs, and other research-related expenses. This phase allows us to gain a detailed understanding of your company so that we can tailor the study to your specific circumstances.

Phase II — the study

During the study phase, the consulting team will be:

- Identifying and documenting your research activities in detail
- Gathering your qualified research expenditures such as wages and supplies
- Calculating your federal and state research credits

Phase III — final report

Our findings are presented in a comprehensive report with all the necessary documentation. We will complete the appropriate federal and state research credit tax forms and can amend your tax return.

The information contained herein is general in nature and is not intended, and should not be construed, as legal, accounting, investment or tax advice or opinion provided by CliftonLarsonAllen LLP (CliftonLarsonAllen) to the reader. The reader also is cautioned that this material may not be applicable to, or suitable for, the reader's specific circumstances or needs, and may require consideration of nontax and other tax factors if any action is to be contemplated. The reader should contact his or her CliftonLarsonAllen or other tax professional prior to taking any action based upon this information. CliftonLarsonAllen assumes no obligation to inform the reader of any changes in tax laws or other factors that could affect the information contained herein.

Tax

Minimize your tax cost and take advantage of all available opportunities.

Whether your needs are business or individual, international or local, CliftonLarsonAllen professionals can help you plan ahead, apply tax strategies, and understand applicable laws.



What's on your mind?

- Proactive tax planning
- Interpreting ever-changing tax laws and regulations
- Understanding multi-state and international tax systems
- Utilizing state and federal tax credits and incentives
- Maximizing cash flow
- Preserving net worth

A unique approach

At CliftonLarsonAllen, we believe that proactive, personalized planning is the key to helping you manage your tax liabilities and identify opportunities for savings. Our tax professionals have a deep understanding of federal and state tax laws and provide a wide array of services that cover every aspect of your business and personal finances.

Whether you're pursuing a new tax credit, restructuring your business, expanding your company overseas, or looking to maintain your personal wealth, we will help you evaluate your options and make informed decisions.

How we can help

- Business tax planning and compliance
- Private client tax
- State and local tax
- Federal tax solutions
- International tax
- Tax education for CPAs



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INFORMATION SECURITY

Cybersecurity Assessment

Maintain a secure and resilient technology infrastructure.

CliftonLarsonAllen can help you take a comprehensive approach to sustain the security and resilience of your organization's technology infrastructure.



What's on your mind?

- Evolving and increasingly frequent cyber threats
- Exposure to operational, reputational, and financial risk
- Protecting client and employee data
- Disruption to your IT systems
- Incident management
- External dependency management

A unique approach

We carefully evaluate your IT operations and environment and give you a critical analysis of all of your cybersecurity controls. Together, we'll establish a robust cybersecurity framework including processes to identify, prevent, detect, respond to, and recover from technology-based attacks.

Our review is performed in alignment with Federal Financial Institutions Examination Council (FFIEC) cybersecurity guidelines, and includes the cybersecurity domains of cyber risk management and oversight, threat intelligence and collaboration, cybersecurity controls, external dependency management, and incident management and resilience.

How we can help

After assessing your current policies, procedures, practices and systems, we will produce a report showing results for each cybersecurity control domain and the supporting control segments. This includes a description of any gaps between best practices and your organization's current controls, and if applicable, recommendations on how to bridge these gaps.

We can also provide a variety of services related to IT assessments and policies, including:

- Enterprise and IT governance and risk assessments
- Development of IT policies and procedures
- Outsourced or co-sourced IT internal audit
- General controls review
- Application and control assessments
- Internal and external vulnerability assessments and penetration testing



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Our interactions with you are designed to support your goals and dreams and impact your success.



Advice, delivered through our three business lines, will always focus on the ultimate goal of building a valuable and sustainable enterprise.



WEALTH ADVISORY



OUTSOURCING



AUDIT, TAX,
AND CONSULTING

What's on your mind?

- Managing financial risks
- Discovering opportunities
- Growing your business and strengthening your organization
- Complying with state, federal, and international regulations
- Passing your organization to the next generation of leaders
- Succeeding as a person and as a business

A unique approach

CLA believes in America's job creators and the new wealth and opportunities you generate every day. Here's what you can expect from CLA:

- **Deep industry insight.** Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and your industry — and combine their knowledge with yours to make you stronger.
- **Seamless, integrated capabilities.** We offer planning and guidance from startup through succession, with particular care for you and your organization's leaders. Our people connect with a vast network of resources behind the scenes — seamlessly presented and delivered for you.
- **Premier resource for private businesses and owners.** Entrepreneurs are the backbone of our economy. We place you — personally — at the core of our strategic focus because enabling your success means a better world for all of us.
- **Professionals personally invested in your success.** You will work with entrepreneurial people with the freedom and agility to serve you rather than merely perform obligatory functions.

How we can help

With more than 100 U.S. locations and a global affiliation, we can work with you wherever you do business, today and in the future.

We serve more than 125,000 clients across a spectrum of industries:

- Agribusiness
- Construction and real estate
- Commercial services
- Cooperatives
- Dealerships
- Employee benefit plans
- Federal government
- Financial institutions
- Government contractors
- Health care
- Higher education
- Manufacturing and distribution
- Nonprofit
- Professional services
- State and local government
- Technology and emerging companies
- Trucking and transportation

Our integrated business lines

- Wealth advisory
- Outsourcing
- Audit, tax, and consulting

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