

R&D Tax Credit And VAT Recovery: Turning Compliance Into Liquidity

How I kept direct ownership, source support, and recovery status clear from filing through outcome.

Outcome At A Glance

- Personally led and prepared the R&D tax credit filing, with more than \$120K expected in cash and about \$200K of credits available to offset taxes.
- Recovered EUR 102K in overpaid VAT.
- The cash collection, tax-offset credit, and completed VAT recovery are separate outcomes and are not presented as one cash balance.

What I Owned

- Led the R&D filing directly in-house, from identifying eligible activity and reconciling source records through calculation support, filing preparation, and follow-up.
- Connected payroll, vendor, general-ledger, and operational evidence so the tax position could be traced to source support.
- Completed the VAT recovery process by reconciling overpayments, organizing support, resolving open items, and carrying the claim through completion.

Review Package

- R&D source bridge connecting eligible activity and cost support by entity and filing period.
- Status tracker separating prepared, filed, expected in cash, available to offset tax, applied, collected, and recovered amounts.
- VAT overpayment bridge by jurisdiction and period, tied to returns, payments, accounting records, and recovery status.
- Management summary showing amount, timing, cash-forecast treatment, open items, and the next owner action.

Why It Mattered

- Converted compliance work into near-term liquidity and lower future tax outflow.
- Reduced dependence on outside preparation by retaining the logic, evidence, and status tracking inside the finance function.
- Gave leadership a clearer cash forecast by separating expected refunds from credits that reduce taxes rather than produce immediate cash.

Control Standard

- Keep filed, approved, available, applied, collected, and recovered statuses distinct.
- Tie each material amount to its source schedule, filing period, entity, jurisdiction, owner, and next action.
- Reflect expected collections in cash forecasting only with timing and uncertainty visible; do not treat them as cash on hand.

Reviewer Questions

- Can the amount be traced from the filing or recovery claim back to the underlying payroll, vendor, return, payment, and ledger support?
- Does the reported status distinguish an expected cash receipt from a credit that only lowers future taxes?
- Are entity, jurisdiction, period, currency, filing date, collection status, and owner explicit?
- Would the cash forecast still be decision-useful if collection timing moves?

Privacy And Boundary

- The figures and ownership statements reflect my records as of August 5, 2026.
- Underlying returns, workpapers, payroll records, correspondence, entity details, and account information remain private.
- This case note describes operating work and outcomes; it is not tax advice.

This is a sanitized work sample based on methods I use in operating finance. Company, client, account, and counterparty details are intentionally withheld.