TAX CREDITS & INCENTIVES MANAGEMENT SYSTEM

Incentify Primer

September 2020





Welcome to Incentify

This primer will help walk you through the Incentify System for the purpose of gaining an overview of the its capabilities.

We trust that this guide will help supplement the comprehensive training and onboarding process to service to a "Production" environment, and to Ryan's go-live activation.



Configuration & Integration

Future Onboarding Process

Testing to Help Define Future Production Needs

IMPLEMENTATION

Work Plan Integration & Account Configuration Planning

- 1. Understand your Current Tracking & Management Processes
- 2. Customize Incentify to Support Work Plan Requirements
- 3. Determine Ryan Work Plan Process
- 4. Import your Work Plan Data
- 5. Understanding Users, Compliance and Reporting Functions

TRAINING

Tutorials & Work Sessions

- 1. Best Practices: C&I Lifecycle Management
- 2. How to Navigate Incentify: The Basics
- 3. Detailed Training: Incentify Tools to Master

Integrating Your Work Plan Process Mapping, Configuration & Customizations

UNDERSTANDING YOUR WORK PLAN

Review existing work plan at the project and credit level in order to best identify which, if any, customizations or configuration changes that need to be made to your Incentify account.

CUSTOMIZE INCENTIFY CONFIGURATIONS

Help identify data points that you use to manage work plans internally and identify best practices for creating work plans and assigning users within Incentify.

CONSTRUCTING WORK PLANS

Ryan, with assistance from the Incentify team, can transition existing work plans into Incentify to be leveraged across all internal teams.

Quick Start Guide

Ryan Parent/Child Architecture Process Practice/Client Dynamics



When you first login to Incentify you have access to the Ryan "Parent" account and all of the Ryan "Client" (child) accounts. Select from the thumbnail which account/instance you need to access.

From the Portfolio menu you can access "Linked Accounts" to access a dashboard of all client activity.

Overview			
	Credit Amount	Companies:	5
	7-11	Credits Monitoring:	mpanies: 5 edits Monitoring: 8 tal Incentive Face Value: \$45,750,000 timated Monetization Value: \$45,750,000 t. Monetization \$ as % of Face: 100% erage Credit Size: \$5,718,750 2 s8,500,000 k. Centrication Status: \$8,500,000 Centrication Status: \$4,250,000 Projects in Audit
	Chic-Fi-A	Total Incentive Face Value:	\$45,750,000
	Darden	Estimated Monetization Value	\$45,750,000
	Harris Corp	Est. Monetization \$ as % of Fi	ce: 100%
	Microsoft	Average Crodit Size:	\$5,718,750
	7-11		
r-ELEVEN.	7-11		
r-ELEVEN.	7-11 Credits Monitoring: Face Value:	2 58,500,000	Jurisdictions:
7-ELEVEN.	7-11 Credits Monitoring: Face Value: Estimated Value:	2 \$8,500,000 \$8,500,000	Jurisdictions: Incentive Types: Certification Status:
View	7-11 Credits Monitoring: Face Value: Estimated Value: Average Credit Size:	2 \$8,500,000 \$8,500,000 \$4,250,000	Jurisdictions: Incentive Types: Certification Status: Projects in Audit
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Main Dashboard Home

Getting around Incentify is simple! From the main Dashboard (Home) you can view a snapshot of current account activity and navigate to key areas of your system.

Information provided in the Dashboard will simplify your daily routine by providing critical information at your finger tips.

ani) 🔒 Portis	ic * Process * Anal	ytics # Rep	orts Research				
Dashboard ugust 3, 2020							
My Portfolio						Portfolio Valu	ж
My Projects All Projects	Recently Updated Cre	dits & Incentive	8				Monetize
Project	Status	# Cred	its Total Gross (USD)	Total Net (USD)		Planning	
+ 2020 Job Creation	Planning	1	\$5,000,000.00	\$5,000,000.00	View	In Progress	
* MSFT HQ Expansion	in Progress	2	\$7.000,000.00	\$7,000,000.00	View	Completed	\$3,500,000
+ Peachtree Location	Planning	1	\$2,750,000.00	\$2,750,000.00	View	Abandoned	50
* Research Activities	in Progress	1	\$10,000,000.00	\$10,000,000.00	View	Alchived	50
						Total Monetized	ib 510.00 1: 55.250,000.00
Reminders & Alerts						Credits & Inc	entives by Geogr
Events Tasks 📵 Ar	tivity Compliance					19	
O Task Due: Check with GA GA227 - Peachtree Locati	and approve			lin : OB/3	27 days 1/2020		
O Task Due: Assign leads GA227 - Peachtree Locati	cn.			In 3 08/3	27 days 1/2020		8
 Project End Date TX225 - 2020 Job Creatio 	n			in 1- 12/3	1/2020		
A Table Fail and an							

General Navigation

How to Get Around

Administrative Management **v** Personal Settings -Quick Nav 🔻 User Access Calendar My Settings Legal Entity Management Activity Alerts My Accounts (ACCESS CLIENT ACCOUNTS) My Tasks Site Management Support **Customize Default Settings Compliance Alerts** Logout **Custom Data Points** Security Settings **API** Manager

Ø 1 📅 🔺 📄 🏛 Caitlin Glenn 🔻



Best C&I Lifecycle Management 10-Step Incentify Process

- 1. Configure "Access" internal and external (client) collaboration
- 2. Establish a "Project"
- 3. Load a "Credit"
- 4. Create/Assign "Workflow" Templates to a "Project" and/or to a "Credit"
- 5. Create/Assign "Compliance" Templates to a "Credit"
- 6. Uploading"Documentation" centralized repository and multiple entry points
- 7. Forecast "Utilization" create monetization schedule
- 8. View "Analytics"
- 9. Run "Reports"
- 10. "Research & Discover" Incentives

Collaboration: Users

Internal & External Access

oup Name*	
oup Description*	
PROJECT	~
CREDIT	~
UTILIZATION	Ý
SITE	Ý
LEGAL ENTITY	~
REPORT TEMPLATE	~
WORKFLOW TEMPLATE	~
COMPLIANCE TEMPLATE	~
ACCOUNT ADMINISTRATION	~

"User"Access Tool

STEP 1

Create "User Groups" and "Permissions"

Determine how you would like to collaborate internally vis a vis which team members have access and permissions to accomplish tasks.

STEP 2

Invite Internal or External Users

Invite colleagues as "Internal Users" to gain access to your account and segregate access and permissions by way of assigning "User Groups". Invite clients as "External Users" and configure their level of access and permissions.

STEP 3

Control and Monitor Access

Determine best use of Incentify's "User Groups" and custom permission setting capabilities to control who can access data and information and perform certain functions.

Establishing Projects & Engagements Creating a "Project"

STEP 1

Create a Project

Use "Load a Project" to get started, and assign a "name" to the project that is generating the incentive to make it easy to track multiple incentives associated with the same project and assists in filtering, reporting and analyzing. Populate important data points and details.

STEP 2

Assign project leads and determine access

Once you load a new Project you can assign a user or multiple users in order to designate "ownership" of the Project. Additional users can be provided access to the project based on their designated permissions.

STEP 3

Designate "status" and provide additional details

The "Project Status" setting - which is customizable - will determine how data is treated (in views and analytics) and toggling between statuses once a project is underway can help you track progress.

Create	a Project
ojects enable you to centrally manage the lifecycle of one or assessment phase to the pursuit of t	nore related credits and incentives. You can trac nose you've identified you are eligible for.
Project Information	⊕ AC
	Project Status *
Project Name*	Planning
Project Start Date	Project End Date
Project Description	
Additional Information	⊕ AC
No Additional Data Points	
Indicates a required field	Private Access You can invite collaborators once save

Managing Specific C&I Assets Loading "Credits & Incentives"

Load a Credit or Incentive							
to Project	MSFT HQ Expansion	Credit Status * 🗛	Planning				
		Credit Group Names ①	Select a Group				
Program Details			🖲 Add Data Po				
n *	Select Jurisdiction	Credit Type O	Select Credit Type				
	8.20	Carry Forward	Select # of Years				
Name "	(Select Jurisdiction First)	Legislative Framework	Select a Framework				
ity:" (Credit Holder)	Select a Legal Entity	Site: (Location)	Select a Site				
		1997년 1997년 1997년 1997년 - 1997년 19					
sount Details			Add Data Pr				
ount (Gross \$)		Status of Credit Amount (9)	Estimated				
	Set this as the Initial ③	First Usable Tax Year ③	Select Year				

STEP 1

Load a Credit

Use "Load a Credit" to start adding C&I to a Project. Begin with determining the "Credit Status". Depending on the jurisdiction you can choose the incentive program from our database or you can create a "custom program".

STEP 2

Assign to a Legal Entities

Assign to a Legal Entities

First create a "Legal Entity" (recipient of the incentive) so that you can "tag" an incentive to an entity. You can also tag an incentive to a specific "Site" (physical location).

STEP 3

Set Credit Amount Details

You can track the value of the incentive by first designating the "initial estimate" (and "Discount Rate", if any, and/or "FX Rate" for non-US incentives). You can also designate the vintage - or "First Usable Tax Year" - that the incentive is anticipated to be certified.

Workflow Workflow Tools to Manage Work Plan Tasks

STEP 1

Create Workflow Templates

Customize Workflow templates based on your internal work plan processes which will support project and credit-level practices. Modifying templates is simple so if/when regulations and/or internal processes change the system will automatically apply changes to all projects/credits associated with a template.

STEP 2

Assign a Template to a Project and to C&I

"Tag" a Workflow template to a project to manage project-level processes, and to a credit to manage program-specific processes.

STEP 3

Manage your work plan and tasks

The Workflow tool provides the ability to assign tasks to collaborators (internal and/or external). All date fields associated with your tasks, including assigned "due dates", will automatically hit your calendar and trigger reminders and alerts.

Vorkflow 1	femplate: GA Quality Jobs	
tatus Key:	Pencing In Progress Completed O Cancelled	
It Initi	al Process - Structure & Estimates	
Status	Item	Assigned To
1	Internal review process	14
✓ <u>It</u>	Jurisdiction & Incentive analysis	2
• ±	Check with GA	
11 Ada	inistrative Matters & Filing Deadlines	
Status	Item	Assigned To
√ ±	Initial application due date	
✓ ±.	File initial application Form 1234	×
11 O	Receive initial certification/qualification from agency	
<u>n</u> •	Final application due date	÷
1	File final application	
	The second files data (and)	

Compliance

Compliance Tools to Manage Regulatory Requirements

23	Compliance Requirements					- And Compliant	ie Reigel	-
	First Year of Compliance	Years to be Compliant			Last Year of Co 2021	mplance		
	2019		Due Date	Roquit.	Reminders	Mort		
	File & Schedule 1299-D (10%)		12/31/2019	'Yes'	60 Days	30 Days	۰	•
	Essential to locate within State (VIN)	12/01/2016	'Yes'	60 Days	30 Days	۰	•	
	Minimum/equieed new annual jobs/hea	12/31/2019	50	60 Days	60 Days	•	0	
Modernization	2019 CAPEX Requirement (St	12/31/2019	\$100,00	60 Days	30 Days	۰	0	
	2020	Due Date	Requit.	Reminders	Alert			
	Essential to locate within State (VIN)	Essensial to locate within State (VIN)		'Yes'	60 Days	30 Days	•	0
	Minimum/equired new annual jobs/hea	dcount (#)	12/31/2020	50	60 Days	60 Days	۰	•
	File I, Schedule 1299-D (VN)	12/31/2020	'Yes'	60 Days	30 Days	۰	4	
	2019 CAPID: Requirement (5)	2019 CAPIX Requirement (5)			63 Days	10 Days	۰	
	2021	Due Date	Repsil.	Reminders	Alert			
	Essential to locate within State (VIN)	Essential to locate within State (VIN)		Yes*	60 Days	30 Days	•	•
tate, including cost								

STEP 1

Create Compliance Templates

Customize Compliance templates based on your internal work plan processes relating to satisfying regulatory compliance thresholds and contractual agreements. You can create templates based on specific incentive programs and leverage our database to determine requirements and assign due dates and reminders to those benchmarks.

STEP 2

Assign a Template to a specific C&I

"Tag" a Compliance template to a specific C&I to manage creditlevel compliance processes and regulatory requirements.

STEP 3

Manage your compliance work plan and tasks

The Compliance tool provides the ability to assign tasks to collaborators (internal and/or external). All date fields associated with your tasks, including assigned "due dates", will automatically hit your calendar and trigger reminders and alerts.

Document Management

Centralize & Consolidate Important Historical Records

STEP 1

Centralized Document Repository

Index and store documents relating to a specific project and/or C&I and store them in a central repository. Privacy controls can assist when sharing access outside of your internal team.

STEP 2

Multiple Entry Points to Upload Documents

There are many places throughout the system to support the uploading of documents - in the main repository or through the Workflow and Compliance tools - and all documents will live in the centralized repository.

STEP 3

Automated Feature for Execution & Signatures

Leverage our automated tool at the credit-level to send documents out for signature and manage the execution process throughout the lifecycle of a C&I.



Utilization

Valuation & Monetization Tools for Credits & Incentives



STEP 1

Estimating C&I Value and Benefits

Forecast (or record actuals) of when and how you plan to monetize C&I. Forecasts can be converted to Actuals, and all monetization data at the credit-level feeds into your Analytics module and all of its features.

STEP 2

Determine Exactly How Incentives Are Monetized

With great precision you can determine exactly how an incentive will be monetized (i.e. applied against liabilities, rebates/refunds/ grants/sales-transfers, etc.) and when (date) and whom (legal entity, business unit, etc.) will be the benefactor.

STEP 3

International Currency Management

Managing the monetization of international incentives can be performed in either the local currency or in USD through the Utilization tool. Further, you can record a monetization(s) at either the budgeted exchange rate or the current spot rate.

Analytics Understanding & Interpreting Your Data

STEP 1

Review Portfolio Summary & Detail

Top level and deep-dive features to analyze Project and C&I data at a glance, and access Incentify's vast tools to learn from your data. Analyze historic and current economic factors, and filter and sort to gain precise and desired data.

STEP 2

Analyze Financial Impact: Forecasts/Actuals/Variance

Analyze Financial Impact: Forecasts/Actuals/Variance Monetization of C&I assets are managed through the "Utilization" tool where you can track forecasts or actual usage of C&I and its financial impact, and through our suite of analytics tools you can isolate specific trends and learn from your history, including identifying the delta.

STEP 3

Measure Performance

Incentify's Performance tool enables you to analyze "date-related" events against one another in order to support future planning, forecasting a decision-making.



Reporting Extracting Your Data



we customized "Report Templates", which oad in a presentation-ready output in your mat (XLSX or .CSV).

port Templates – organized by category – wy selecting data points (including Custom), filters, sort order, date ranges, etc.

Select a Report

Utilization Report

Analyze utilizations (estimated and/or actual) across your tax credit portfolio.

Credit Portfolio Report

Analyze key information about your tax credit portfolio, such as credit amount, incentive programs, jurisdictions, etc.

m Compliance Report

Analyze requirement status throughout your entire credit & incentive portfolio to identify where you may be "in" or "out" of compliance.

Compare estimate to actual values across your portfolio to visualize performance. This includes several key financial data points and monetization dates.

"Report" Builder Tool

STEP 1

Determine a Desired Report Type Category

To begin building a report template choose from four key categories, and within a category you can select a quick-start template from which to then customize.

STEP 2

Customize your Report Template

Once you've selected the desired Incentify form template you can modify the data points - and/or date range values - to be included in your report. Choose from the myriad of default data values and/or include any Custom Data Points that you may have created.

STEP 3

Run, Review and Schedule Recurring Reports

Run a report on an ad-hoc basis, or use our tool to schedule an automated report to be generated at a specific time frame and distributed to a group which you can determine. Automated reports will be sent to your distribution list, and a PDF of that report will be automatically stored in the report "Library" for future reference.

Research & Discovery

The Incentify "Incentive Program Database" (IPDB)

STEP 1

Detailed Search

Select search criteria and filter to hone in on available Credit and Incentive programs that may be available to your company. Our database ("IPDB") includes statutory and discretionary programs to evaluate, survey and research.

STEP 2

Review Results

Analyze results to read statues, regulations & rules, amendments and legislative updates to understand available programs, and use our "comparison" tools to evaluate side-by-side C&I opportunities.

STEP 3

Save Searches and Create Program Lists

Compile a history of your research by archiving "search queries" for future research.



