

Innovation is the primary driving force for development. Enterprises as the main research and development cycle of innovation R&D, high capital investment demand, high financial flexibility in reserve, they can provide funds for innovation to support innovation research and development. Under the government's introduction of a series of innovation ability reflects the whole society's innovation ability, therefore, the government needs to. At the same time, it is difficult for enterprises to obtain external investment due to the long body of innovation research and development, its scientific and technological innovation related preferential tax policies, how to maintain financial flexibility reserve to provide on enterprise innovation through literature research and empirical analysis method to study use tax preferential policies to encourage enterprises to innovate research and development. Therefore, this paper adds financial flexibility into the study of the impact of tax incentives risk and uncertain outcome transformation. However, when enterprises have sufficient the relationship between the three. support for enterprise innovation research and development need to be further studied.