

 RECEIPT Solstice Boutique 1100 W Traverse Pkwy Lehi, Utah 84043 United States 8015551212 dmedia@outlook.com Invoice Number: 50245012291 Invoice Date: May 01, 2024 Payment Due: May 01, 2024 Amount Due (USD): \$539.16 <table> <thead> <tr> <th>Items</th><th>Quantity</th><th>Price</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Louis Vuitton - Lookee BB</td><td>1</td><td>2,710.00</td><td>2,710.00</td></tr> <tr> <td>Louis Vuitton - Zippy Wallet</td><td>1</td><td>\$95.00</td><td>\$95.00</td></tr> <tr> <td>Louboutin - Mini Letter Folioe Strass Pump</td><td>1</td><td>\$295.00</td><td>\$295.00</td></tr> <tr> <td>Subtotal:</td><td></td><td>\$300.00</td><td>\$300.00</td></tr> <tr> <td>State Tax 8.9%</td><td></td><td></td><td>\$26.16</td></tr> <tr> <td>Total:</td><td></td><td></td><td>\$326.16</td></tr> <tr> <td>Amount Due (USD):</td><td></td><td></td><td>\$326.16</td></tr> </tbody> </table> Notes / Terms Paid on Jul 4-10-2024	Items	Quantity	Price	Amount	Louis Vuitton - Lookee BB	1	2,710.00	2,710.00	Louis Vuitton - Zippy Wallet	1	\$95.00	\$95.00	Louboutin - Mini Letter Folioe Strass Pump	1	\$295.00	\$295.00	Subtotal:		\$300.00	\$300.00	State Tax 8.9%			\$26.16	Total:			\$326.16	Amount Due (USD):			\$326.16	 RECEIPT Solstice Boutique 1100 W Traverse Pkwy Lehi, Utah 84043 United States 8015551212 dmedia@outlook.com Invoice Number: 50245012291 Invoice Date: May 01, 2024 Payment Due: May 01, 2024 Amount Due (USD): \$836.18 <table> <thead> <tr> <th>Items</th><th>Quantity</th><th>Price</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Louis Vuitton - Lookee BB</td><td>1</td><td>2,710.00</td><td>2,710.00</td></tr> <tr> <td>Louis Vuitton - Zippy Wallet</td><td>1</td><td>\$95.00</td><td>\$95.00</td></tr> <tr> <td>Louboutin - Mini Letter Folioe Strass Pump</td><td>1</td><td>\$295.00</td><td>\$295.00</td></tr> <tr> <td>Subtotal:</td><td></td><td>\$300.00</td><td>\$300.00</td></tr> <tr> <td>State Tax 8.9%</td><td></td><td></td><td>\$26.16</td></tr> <tr> <td>Total:</td><td></td><td></td><td>\$326.16</td></tr> <tr> <td>Amount Due (USD):</td><td></td><td></td><td>\$326.16</td></tr> </tbody> </table> Notes / Terms Paid on Jul 4-10-2024	Items	Quantity	Price	Amount	Louis Vuitton - Lookee BB	1	2,710.00	2,710.00	Louis Vuitton - Zippy Wallet	1	\$95.00	\$95.00	Louboutin - Mini Letter Folioe Strass Pump	1	\$295.00	\$295.00	Subtotal:		\$300.00	\$300.00	State Tax 8.9%			\$26.16	Total:			\$326.16	Amount Due (USD):			\$326.16	 RECEIPT Solstice Boutique 1100 W Traverse Pkwy Lehi, Utah 84043 United States 8015551212 dmedia@outlook.com Invoice Number: 502025421 Invoice Date: April 21, 2025 Payment Due: April 21, 2025 Amount Due (USD): \$188.93 <table> <thead> <tr> <th>Items</th><th>Quantity</th><th>Price</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Fossil Edie handbag</td><td>1</td><td>\$85.93</td><td>\$85.93</td></tr> <tr> <td>Louis Vuitton - Zippy Wallet</td><td>1</td><td>\$95.00</td><td>\$95.00</td></tr> <tr> <td>Louis Vuitton - Zippy Wallet</td><td>1</td><td>\$95.00</td><td>\$95.00</td></tr> <tr> <td>Louboutin - Mini Letter Folioe Strass Pump</td><td>1</td><td>\$295.00</td><td>\$295.00</td></tr> <tr> <td>Subtotal:</td><td></td><td>\$300.00</td><td>\$300.00</td></tr> <tr> <td>State Tax 8.9%</td><td></td><td></td><td>\$26.16</td></tr> <tr> <td>Total:</td><td></td><td></td><td>\$326.16</td></tr> <tr> <td>Amount Due (USD):</td><td></td><td></td><td>\$326.16</td></tr> </tbody> </table> Notes / Terms Paid on Jul 4-10-2024	Items	Quantity	Price	Amount	Fossil Edie handbag	1	\$85.93	\$85.93	Louis Vuitton - Zippy Wallet	1	\$95.00	\$95.00	Louis Vuitton - Zippy Wallet	1	\$95.00	\$95.00	Louboutin - Mini Letter Folioe Strass Pump	1	\$295.00	\$295.00	Subtotal:		\$300.00	\$300.00	State Tax 8.9%			\$26.16	Total:			\$326.16	Amount Due (USD):			\$326.16	 RECEIPT Solstice Boutique 1100 W Traverse Pkwy Lehi, Utah 84043 United States 8015551212 dmedia@outlook.com Invoice Number: 5043710225 Invoice Date: April 21, 2025 Payment Due: April 21, 2025 Amount Due (USD): \$188.93 <table> <thead> <tr> <th>Items</th><th>Quantity</th><th>Price</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Miss 2 100 mm Pump - Laminated calf leather - Accus</td><td>1</td><td>\$45.00</td><td>\$45.00</td></tr> <tr> <td>AKKAKAK - Black Toppa Leather Padded Toe Pump</td><td>1</td><td>\$150.00</td><td>\$150.00</td></tr> <tr> <td>Subtotal:</td><td></td><td>\$200.00</td><td>\$200.00</td></tr> <tr> <td>State Tax 8.9%</td><td></td><td></td><td>\$18.93</td></tr> <tr> <td>Total:</td><td></td><td></td><td>\$218.93</td></tr> <tr> <td>Amount Due (USD):</td><td></td><td></td><td>\$218.93</td></tr> </tbody> </table> Notes / Terms Paid on Jul 4-10-2024	Items	Quantity	Price	Amount	Miss 2 100 mm Pump - Laminated calf leather - Accus	1	\$45.00	\$45.00	AKKAKAK - Black Toppa Leather Padded Toe Pump	1	\$150.00	\$150.00	Subtotal:		\$200.00	\$200.00	State Tax 8.9%			\$18.93	Total:			\$218.93	Amount Due (USD):			\$218.93
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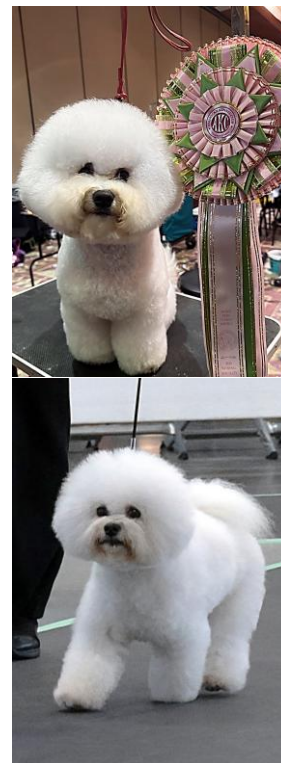
PDF Days
Europe
2025

In Defense of the Incremental Save
PDF Forensics best friend?

Cherie Ekholm | Product Strategy Lead | Veriskll

Quick bio

- Product Strategy Lead at Verisk focusing on Digital Media Forensics (Images and PDF)
- Co-Chair of the PDF Forensics LWG
- Former Project Leader for ISO 14289 and 32000
- 8+ years at Microsoft as a Software Lead in the Office Division focusing on international standards, including PDF, ODF, OOXML, WCAG, ATAG, and UUAG (and other Microsoft roles before that)
- Author, editor, publisher
- Want to hear about my dogs?



What is PDF Forensics

- Involves the examination of PDF files or groups of PDF files to detect possible anomalies used for deceptive purposes
- Files to examine may include invoices, drivers licenses, passports, receipts, reports, or any other kind of document that might be shared from one person or entity to another
- In other arenas it may also include examining PDF files for software security risks
- Common uses for forensics includes detecting fraudulent ID by border agencies or other government agencies, finding altered invoices, sales receipts, or other document for use in insurance claims, banking applications, or court cases, or tracing provenance of files used in almost any situation

amazon.com

Order Placed: December 29, 2022
Amazon.com order number: 114-3581055-0621813
Order Total: \$0.00

Not Yet Shipped

Items Ordered

1 of: [LEGO Marvel Black Panther Dragon Flyer 76186 Building Kit Toy; Create The Final Battle Scene from Avengers: Endgame; New 2021 \(202 Pieces\)](#)
Sold by: [Mad Hatter Investments, Inc \(seller profile\)](#)

Condition: New

Shipping Address:

Shipping Address:
PDF Forensics
Amazon Hub Locker - Ruban Mac
3066 Issaquah Pine Lake Rd SE
at Rite Aid
Sammamish, WA 98075-7253

Recipient for Pick-Ups:

Recipient for
PDF Forensics

Shipping Speed:

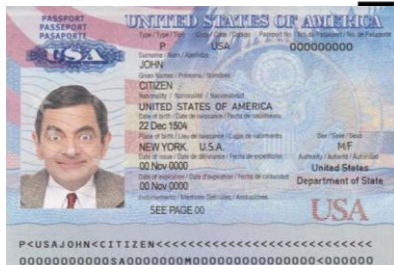
FREE Prime Delivery

Payment information

Payment Method:
Gift Card

Item(s) Subtotal: \$10.00
Shipping & Handling: \$10.00

Total before taxes
Estimated tax to be collected
Gift Card Amount

[illegible]

Invoice

Billed To:
Sonja Casarez
23 Annabel St., Galveston, TX 42365

Invoice #: 2025-4201
Invoice Date: April 20, 2025

Description	Cost	Quantity	Amount
Handplank, Dove Gray	13.87	120	1,664.40
Installation, per hour	225.00	40	9,000.00
Subtotal			
Tax Rate (%)			
Tax			
Total			

Work order

Complete south-facing exterior of home at 23 Annabel St., Galveston, TX 42365



Condition: Good
Fines: \$35

Saxophones

Video provides a powerful way to help you prove your point. When you click Online Video, you can paste in the embed code for the video you want to add.

You can also type a keyword to search online for the video that best fits your document. To make your document look professionally produced, Word provides header, footer, cover page, and text box designs that complement each other.

Alto

Video provides a powerful way to help you prove your point. When you click Online Video, you can paste



Instrument inspection report

is inspection

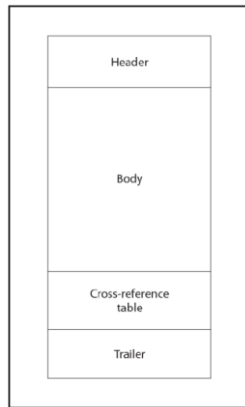
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What's your intent?

- Intent is one of the hardest things to identify and prove
- A fixed format should make it easy to see whether an alteration is fraudulent
- PDF is not a fixed format
- Did the person editing the file intend to simply edit a file they think of as a template for other documents?
- Or did the person editing the file intend something a little more sinister?
- Version history is one of the best ways to understand the intent of edits

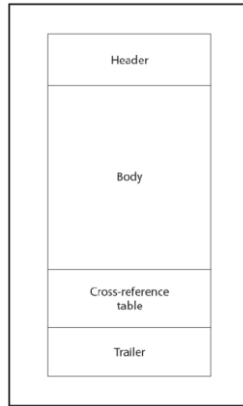
Full save vs incremental save



Full Save



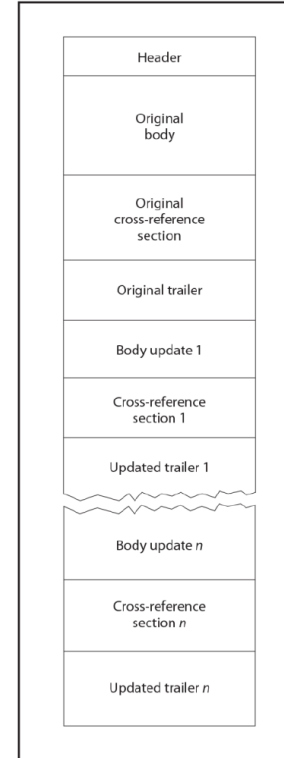
Full save vs incremental save



Full Save



Incremental Save



Cross reference table

- Traditional structure used in PDF versions prior to 1.5
- Stores byte offsets for each object in the file
- Enables quick access to objects by their location
- Located at the end of the file after the last object
- Used in conjunction with other information in the trailer

```
xref
0 6
0000000003 65535 f
0000000017 00000 n
0000000081 00000 n
0000000000 00007 f
0000000331 00000 n
0000000409 00000 n
```

Cross reference streams

- Introduced in PDF 1.5
- Stores cross-reference data in a stream object
- Better supports for object compression
- More efficient for large and complex PDFs
- Replaces traditional xref tables and trailer dictionaries

```
endobj
115 0 obj
<</DecodeParms<</Columns 4/Predictor 12>>/Filter/FlateDecode/ID[<55435B9C16D02446B433EBDD09618DC><0C9E12A0FE6B1B43B2B237F20CFCD34C>]/Index[2 1 10 1
13 1 26 1 31 1 33 1 39 1 43 1 45 1 54 1 58 1 60 1 72 1 76 1 78 1 92 24]/Info 10 0 R/Length 102/Prev 101545/Root 12 0 R/Size 116/Type/XRef/W[1 3
0]>>stream
hbbddi<gbü $i5ÿqö.4E6AC2BO0, B6LHH' 3E00'Q @xES6öÿyGSL0L73>8bÿ EDC3=0DC7NÖ.é`p...>000
S$E"003idTnS00 c600z, fpi_003-SY0eeS00003: S00000
endstream
endobj
startxref
143512
%%EOF
2 0 obj
```

What about hybrid cross references?

- Please don't
- No one else is
- 32000-2 7.5.8.4

Use cases for incremental saves

- Version History Tracking
- Collaboration Support
- Audit Trails
- Efficient Updates
- Preservation of historical data
- Signature Preservation
- Recovery Potential

Comparison of incremental vs full saves

Aspect	Incremental Saves	Full Saves
Version History	Preserved across saves	Overwritten with each save
File Size	Can grow significantly over time	Typically smaller and more efficient
Forensic Value	High – retains historical data	Low – previous data removed
Collaboration Support	Supports multi-stage edits	Requires manual versioning
Security Implications	Can expose deleted/redacted data	Safer – removes old content

How do I find incremental saves?

1. Look in the file trailer
 2. Find the EOF%% markers
 3. Look for the Prev key
 4. Find the cross-reference table or stream
 5. Walk the markers back through the file to new or changed objects
-
- Some tools to help
 - Text editors – Many files can be opened in a text editor and manually examined
 - Via an open source tool – many of the tools like qpdf/pikepdf allow you to crack open the file and examine the structures
 - Via a proprietary tools – Adobe Acrobat Pro, Windjack's PDFCanOpener, & others let you look into the file and find the markers

```
%E9F0 objj
<<[DecodeParms<</Columns 4/Predictor 12>>]/Filter/FlateDecode[ID<55435B9C16D02446B433EBDD09618DC><3BF06307F0869742AB743CF09DAC72>]/Index[2 1 10 1 13 1 1650 1 1654 1 1656 1 1661 1 1665 1 1667 1 1675 17]]/Info 10 0 R
6162951/Root 12 0 R/Size 1692/Type/XRef/W[1 3 0]>>stream
hbBBzA6eb\&;e@B&fRcZQScWVgVs@B eBSZA(,@qS\v/ A W?ôa^Si .H CCA~• RS'eSONssa,B @QA°
nrs nrb+
|
endstream
endobj
startxref
6192023
%%EOF
```

Use tools to restore and display file history

- Proprietary - may or may not be available for licensing
 - Often created by companies that do volume forensic examination
 - Use limited to company or partner use
- Open source – tools such as PDF Resurrect
 - Good for quick and dirty examination
 - May have limitations with unnecessary hard coding or reliability
- Roll your own – 32000 gives the background to do this
 - Use one or more reliable libraries or SDKs to
 - Parse the file
 - Find the versions
 - Rebuild and present files showing previous versions

How can PDF forensics use incremental saves

- Look for changes to
 - Prices
 - Names
 - Dates
 - Account numbers
 - Descriptions
 - Insertion of signatures
 - Form fields
- Timing of changes
- Type of document
- Change in editors



Solstice Boutique
192 32nd Street NE
Lehi, Utah, 84043

Bill To:
Stacey Huitel
51015 45th Street
East Bay, NY, 10198
United States

INVOICE

1

09.21.2024: Feb 14, 2025

Balance Due: \$0.00

Item	Quantity	Rate	Amount
Coach Western Tabby bag - Silver/Maple	1	\$550.00	\$550.00
Coach Gotham Duffle Bag - Black Copper/Black	1	\$695.00	\$695.00
LV Reversible Double Face Damier Parka	1	\$6,000.00	\$6,000.00

Subtotal: \$7,245.00
Tax (8.92%): \$646.25
Total: \$7,891.25
Amount Paid: \$7,891.25

Notes:
Thank you for shopping with us!

Workflow vs malicious edits

■ Were the changes just workflow?

- Adding linearization
- Filling out forms
- Using a file as a template

Workflow vs potentially fraudulent edits

- **Were the changes just workflow?**
 - Adding linearization
 - Filling out forms
 - Using a file as a template
- **Or were they potentially fraudulent?**
 - Changing key information on forms
 - Changing prices or addresses or items on an invoice
 - Altering information on an ID

Linearization example

```
%PDF-1.6
%âãĭŌ
36 0 obj
<</Linearized 1/L 38267/O 38/E 29875/N 2/T 37956/H [ 487 199]>>
endobj
```

Linearization looks a lot like an incremental save. However, linearization is not a standard incremental save. It's more like a full save with some added sauce. See Annex F in ISO 32000-2.

Form example

22222		a Employee's social security number 000-000-0000		OMB No. 1545-0008	
b Employer identification number (EIN) 000-000-0000		1 Wages, tips, other compensation 12,342		2 Federal income tax withheld 1320	
c Employer's name, address, and ZIP code Corporate Overlords 1 Royal Employer Way Somewhere, DE 19072		3 Social security wages 9430		4 Social security tax withheld 943	
		5 Medicare wages and tips 9430		6 Medicare tax withheld 439	
		7 Social security tips 0		8 Allocated tips 0	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Peter Pumpkin Etr.		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number WA 600000000M	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury—Internal Revenue Service

Form example

22222	a Employee's social security number 000-000-0000	OMB No. 1545-0008
b Employer identification number (EIN) 000-000-0000		
c Employer's name, address, and ZIP code Corporate Overlords 1 Royal Employer Way Somewhere, DE 19072		
d Control number		
e Employee's first name and initial Last name Suff. Peter Pumpkin Etr.		
f Employee's address and ZIP code		
15 State WA	16 Employer's state ID number 600000000M	17 State income tax

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

20

Hmm ... Peter appears to have borrowed Jack's IRS form. Why?

22222	a Employee's social security number 000-000-0000	OMB No. 1545-0008	
b Employer identification number (EIN) 000-000-0000		1 Wages, tips, other compensation 12,342	2 Federal income tax withheld 1320
c Employer's name, address, and ZIP code Corporate Overlords 1 Royal Employer Way Somewhere, DE 19072		3 Social security wages 9430	4 Social security tax withheld 943
		5 Medicare wages and tips 9430	6 Medicare tax withheld 439
		7 Social security tips 0	8 Allocated tips 0
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e Employee's first name and initial Last name Suff. Jack Splatt JR		11 Nonqualified plans	12a
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐	12b
		14 Other	12c
		12d	
f Employee's address and ZIP code			
15 State WA	16 Employer's state ID number 600000000M	17 State income tax	18 Local wages, tips, etc.
		19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury—Internal Revenue Service

Was this file edited to commit fraud?



Solstice Boutique
1100 W Traverse Pkwy
Lehi, Utah 84043
United States
8015551212
dmedia@outlook.com

RECEIPT

Invoice Number: 2023-501-8374
Invoice Date: October 17, 2023
Payment Due: October 17, 2023

Amount Due (USD): \$4106.30

BILL TO:
Patton Wendell
Wenpat@pathway.com

Items	Quantity	Price	Amount
Macneil Leather Bomber Jacket	1	2,710.00	2,710.00
Tumi Continental Dual Access 4 Wheeled Carry-On	1	1,050.00	1,050.00
Subtotal:			3760.00
State Tax 9.21%:			346.30
Total:			4106.30
Amount Due (USD):			\$4106.30

On the left, the document as it currently appears

On the right, an earlier version of the file, with changes for customer, items, prices, etc.



Solstice Boutique
1100 W Traverse Pkwy
Lehi, Utah 84043
United States
8015551212
dmedia@outlook.com

RECEIPT

Invoice Number: 502025421
Invoice Date: April 21, 2025
Payment Due: April 21, 2025

Amount Due (USD): \$188.93

BILL TO:
Fredrik H. Mantega
mantegafh@gmail.com

Items	Quantity	Price	Amount
Fossil Edie handbag	1	\$85.97	\$85.97
Solstice cross body	1		
Easy Spirit Traveller shoes	1	\$67.50	\$67.50
Black Galaxu, S237	1		
Scarl	1	\$19.96	\$19.96
Paisley Collection, blue/green	1		
Subtotal:			\$173.43
State Tax 8.94%:			\$15.50
Total:			\$188.93
Amount Due (USD):			\$188.93

Or did the person editing use it as a template

The image displays four identical receipt templates from 'Solstice Boutique' (100 W. Tennessee Place, Lehi, Utah 84043). Each receipt is a duplicate of the others, with red boxes highlighting specific fields that have been edited. The highlighted fields include:

- Invoice Number (e.g., 50001548, 50001549, 50001550, 50001551)
- Invoice Date (e.g., April 21, 2024, April 22, 2024, April 23, 2024, April 24, 2024)
- Payment Due (e.g., April 21, 2024, April 22, 2024, April 23, 2024, April 24, 2024)
- Amount Due (USD) (e.g., \$188.93, \$188.93, \$188.93, \$188.93)
- Item descriptions (e.g., 'Fossil Life Handkerchief', 'Fossil Life Handkerchief', 'Fossil Life Handkerchief', 'Fossil Life Handkerchief')
- Quantities (e.g., 1, 1, 1, 1)
- Prices (e.g., \$188.93, \$188.93, \$188.93, \$188.93)
- Amounts (e.g., \$188.93, \$188.93, \$188.93, \$188.93)
- Subtotal (e.g., \$188.93, \$188.93, \$188.93, \$188.93)
- State Tax (e.g., 6.16%, 6.16%, 6.16%, 6.16%)
- Total (e.g., \$188.93, \$188.93, \$188.93, \$188.93)
- Amount Due (USD) (e.g., \$188.93, \$188.93, \$188.93, \$188.93)

The receipts are arranged in a 2x2 grid, showing that the same template was used to generate multiple receipts with different data points.

We often see receipts (usually simpler than this one) where someone has used an older receipt as a “template” and overwritten the initial content in the file with specifics for the next customer. This *could be* someone generating invoices for multiple fraudulent claims, or it could be poor template use.

Secondary clues might be the editor tool(s) used and whether fonts are consistent.

More template changes: invoice to receipt?

 Digital Modular Foundations
UT 20963-62
www.dmf-foundations.com
dmfound@igmail.com
8015551212

United States

INVOICE

Invoice Number: 00000001
Invoice Date: 30-Jan-2025
Due Date: 14-Feb-2025
Invoice Total: \$16,409.25
Balance Due: \$16,409.25

Brandon Smyth
0001-25-1
192 22nd Street NE
Lafk, Utah 84443
United States
smthbrndn@foundings@gmail.com

Item	Description	Unit Cost	Quantity	Line Total
3P3000S Solar-PV-L		\$2,187.00	4	\$8,748.00
3P3000S Solar-PV-L		\$2,187.00	2	\$4,374.00
3P3000S Bluetooths		\$812.92	4	\$3,251.68
637462-23		\$35.45	1	\$35.45
		\$0.00	1	\$0.00

Net: \$16,409.25
Subtotal: \$16,409.25
Total: \$16,409.25
Paid to Date: \$16,409.25
Balance Due: \$16,409.25

 InvoiceNinja

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Is this invoice change suspicious?

Or is it benign?

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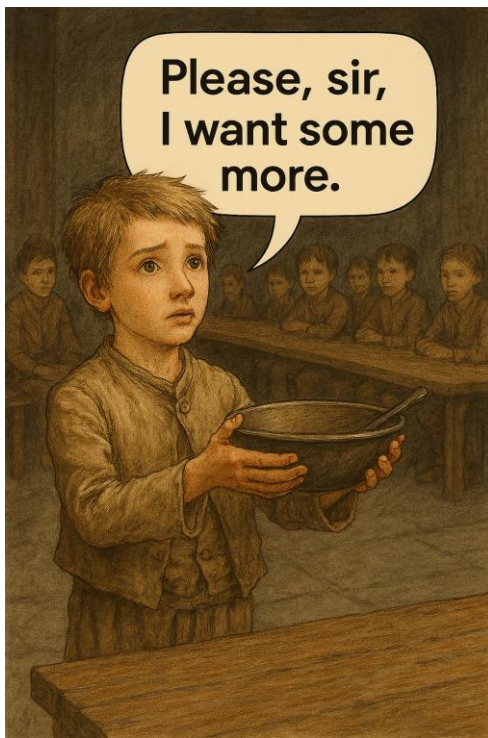
“Invisible” changes

- Many changes have no visual component
- Are non-visible changes less valid? No
- Examples of non-visible changes that may trigger generational updates in an incremental save
 - Changes to compression
 - Changes to some associated files or collections, including the attachment of C2PA manifests
 - Changes to objects or text on the page that do not have a visual representation
 - Editing of some fonts or color space information
 - Changes to optional content
 - Changes to encryption
 - Addition or changes to annotations

Thoughts on security and incremental saves

- Sensitive data may be recoverable even after redaction or deletion
 - Apply secure redaction: Remove sensitive content at the object level without erasing history.
- Lack of encryption on older revisions poses data leakage risks
 - Encrypt files with the most up-to-date encryption algorithms
- Malicious code may be embedded
 - Yes, and malicious code may be embedding in full saves as well. Avoid sloppy coding and use most current protocols to ensure the safest possible files

Final thoughts



- Incremental saves can be one of the most useful tools in PDF Forensics
- Being able to trace previous versions can illuminate workflow vs potentially fraudulent editing – intent can be more apparent
- Incremental saves can also be hugely helpful with document versioning and restoring previous versions in collaborative workflows
- Historical data can be preserved, studied, and better archived when incremental saves are used
- Not enough PDF producers and editors are allowing incremental saves
- Security issues can be mitigated



Questions?

Cherie.Ekholm@verisk.com