



## APPLICATION POLICY

NUMBER: SR&ED 2004-02

SUBJECT: Filing Requirements for Claiming SR&ED Carried Out in Canada

DATE: October 5, 2004

### Contents

1. Purpose
2. Background
3. Legislation and interpretation
  - Filing requirements for deducting an allowable SR&ED expenditure
  - Filing requirements for earning an investment tax credit (ITC)
  - Prescribed forms
    - Note for partnerships
    - Note for use of tax preparation software
  - Prescribed information
    - Form T661
    - Schedule T2SCH31
    - Form T2038(IND)
  - Filing due date
4. Determining the reporting deadline
  - Reporting deadline
  - Corporations
  - Individuals
  - Partnerships
5. Applying the rules
  - Date received
  - Claims under review
6. Appendix: Questions and answers

### Purpose

This application policy clarifies the position of the Canada Revenue Agency (CRA) regarding the filing requirements when administering the scientific research and experimental development (SR&ED) legislation under the *Income Tax Act* (Act) and the *Income Tax Regulations* (Regulations).

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

### **Background**

The SR&ED Program is intended to encourage research and development in Canada. The SR&ED legislation provides claimants with the following tax incentives for SR&ED carried out in Canada:

- Allowable current and capital SR&ED expenditures may be deducted in the calculation of income for the year. Any unused SR&ED expenditures may be carried forward indefinitely to reduce income in future years.
- An investment tax credit (ITC) may be earned on qualified SR&ED expenditures. The ITC may be used as a reduction to taxes otherwise payable or, in some cases, received as a cash refund. Any ITC not used or refunded in the year may be carried back three years or carried forward ten years to reduce taxes otherwise payable in those years.

### **Legislation and interpretation**

Filing requirements were introduced in 1994 to place limitations on the time that a claimant had to file a claim for SR&ED carried out in Canada.

The original filing requirements came into effect for taxation years ending after February 21, 1994. Since that time, a number of amendments have been made to the legislation, resulting in the current filing requirements which are as follows:

#### **Filing requirements for deducting an allowable SR&ED expenditure**

For taxation years beginning after 1995, in order to deduct any amount under subsection 37(1) of the Act, subsection 37(11) of the Act provides that a claimant must file a **prescribed form** containing **prescribed information** in respect of the expenditure on or before the day that is 12 months after the claimant's income tax return **filing due date** for the year in which the expenditure was incurred.

#### **Filing requirements for earning an ITC**

For taxation years with filing due dates after May 1996, in order to earn an ITC, paragraph (m) of the definition of an ITC in subsection 127(9) of the Act states that a claimant must file a **prescribed form** containing **prescribed information** in respect of an ITC on or before the day that is 12 months after the claimant's income tax return **filing due date** for the year in which the expenditure was incurred.

The terms *prescribed form*, *prescribed information*, and *filing due date* will be discussed in the following section.

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

### **Prescribed forms**

Form T661, *Claim for Scientific Research and Experimental Development (SR&ED) Carried Out in Canada*, is the prescribed form for the purpose of subsection 37(11) of the Act.

For the purpose of paragraph (m) of the definition of an ITC in subsection 127(9) of the Act,

- Schedule T2SCH31, *Investment Tax Credit – Corporations*, is the prescribed form for corporations and
- Form T2038(IND), *Investment Tax Credit (Individuals)*, is the prescribed form for individuals and trusts.

To earn an ITC, the claimant must meet the filing requirements for both the T661 and the T2SCH31 or the T2038(IND), as applicable. In other words, if the claimant does not meet the filing requirements for the T661, the claimant will not be eligible to earn an ITC, even if the claimant has filed a T2SCH31 or a T2038(IND) on time.

### **Note for partnerships**

In calculating a partner's share of income or loss of a partnership for a taxation year, paragraph 96(1)(e.1) of the Act requires that the partnership income for the year be calculated as if the amounts available under subsection 37(1) of the Act were deducted by the partnership. Since the SR&ED expenditures are deducted at the partnership level, a partner will not be able to make any deductions under subsection 37(1) of the Act.

Subsection 127(8) of the Act provides for an allocation of an ITC earned by a partnership to its members. As a result, schedules showing the calculation and allocation of the partnership ITC will need to be filed.

**Where a Form T5013 Summary, Partnership Information Return, is not required to be filed**, each partner should file

- a T661 for the partnership,
- financial statements for the partnership, and
- schedules showing the calculation and allocation of the ITC of the partnership.

These should be filed with the partner's T2SCH31 or T2038(IND) on or before the applicable reporting deadline.

**Where a Partnership Information Return is required to be filed and it is filed on time** with

- a T661 for the partnership,
- financial statements for the partnership,
- schedules showing the calculation and allocation of the ITC of the partnership, and
- T5013 slips, *Statement of Partnership Income*, for all the partners,

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

each partner should file a T5013 slip with a T2SCH31 or a T2038(IND) on or before the applicable reporting deadline.

**Where a *Partnership Information Return* is required, but it is not filed** with a partnership T661 by the partnership's filing due date, each partner should file

- a T661 for the partnership,
- financial statements for the partnership, and
- schedules showing the calculation and allocation of the ITC of the partnership.

These should be filed with the partner's T2SCH31 or T2038(IND) on or before the applicable reporting deadline.

For more information on when a *Partnership Information Return* is required to be filed, refer to Information Circulars 89-5R, *Partnership Information Return* and 89-5RSR, *Special Release: Partnership Information Return*, as well as the T4068, *Guide for the Partnership Information Return*.

### Note for use of tax preparation software

For 1998 and subsequent taxation years, when a claimant uses a commercial software package to file a T2 *Corporation Income Tax Return*, the claimant must use approved software that will generate Form T2 RSI, *Return and Schedule Information*. Form T2 RSI is the format for filing T2 return data produced by tax preparation software.

At this time, RSI 32, the RSI format of Form T661, does not contain all the prescribed information requested on Form T661. As a result, where a claimant files a RSI 32, the claimant will continue to be required to file a facsimile (i.e. printed) copy of Form T661 with a project description and all the attachments or schedules required to provide the prescribed information requested. If a RSI 32 is filed without Form T661 and all the necessary attachments or schedules required to provide the prescribed information requested on Form T661, the claimant will not be considered to have met the filing requirements.

However, since RSI 31 contains all the prescribed information requested on Schedule T2SCH31, the claimant will not be required to file a facsimile copy of Schedule T2SCH31, provided that the claimant submits all the prescribed information requested on Schedule T2SCH31.

### **Prescribed information**

Under paragraph (a) of the definition of prescribed in subsection 248(1) of the Act, prescribed information is the information to be given on a form or the manner of filing a form, authorized by the Minister of National Revenue.

---

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

---

For Form T661, Schedule T2SCH31, or Form T2038(IND), prescribed information means all the relevant information requested on the prescribed form.

### Form T661

A claimant is required to provide all the relevant information requested in the following parts of Form T661:

- Part 1 – General Information and Certification and Election
- Part 2 – Scientific or Technological Project Information

Steps 1 and 2 of Part 2 of Form T661 request the technical and financial summary information about the work claimed.

#### Step 1 - Detailed project description

The questions listed in Step 1 of Part 2 are intended to help the claimant prepare the project information necessary to process the SR&ED claim. The answers should concentrate on the relevant technical facts that illustrate the experimental or analytical nature of the work.

The questions have been structured to help the claimant to present sufficient information about the work performed to enable the CRA to conduct an initial review of the work being claimed.

It is not necessary for the claimant to use a question and answer format to provide the detailed project descriptions. However, the project descriptions must provide the information sought in these questions in order to indicate that the work being claimed meets the requirements of the SR&ED Program.

If the claimant conducted more than 20 projects during the taxation year, the claimant may choose to provide descriptions for only the 20 largest projects (in dollar value). However, during a more in-depth review, descriptions for any of the remaining projects may be requested. Furthermore, additional information may still be requested for clarification and confirmation purposes, even though the submission has met the filing requirements.

For both scientific research work and experimental development work, the project description should provide sufficient information to show a systematic investigation or search in a field of science or technology by means of experiment or analysis.

In addition, for experimental development work, it is necessary to show that the purpose of the work was to achieve a technological advancement for the purpose of creating new, or improving existing, materials, devices, products, or processes. For scientific research

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

work, it is necessary to show what advancement in scientific knowledge is being sought or was made.

### Step 2 – Project Summary Information

Indicate the number of SR&ED projects claimed and report the amounts received under the Industrial Research Assistance Program (IRAP) for SR&ED.

The project code, project name, start date, finish date, total labour expenditures, total cost of materials, and total contract expenditures should be provided for **each** project included in the SR&ED claim.

- Part 3 – Summary of SR&ED Expenditures

Expenditures should be claimed on the appropriate lines of Form T661.

- Part 4 – Background Information
- Schedule A – Third-Party Payments
- Schedule B – Special Situations
- Schedule C – Non-Arm's Length Transactions
- Schedule D – Calculation of the Salary Base and the Prescribed Proxy Amount

Prescribed information will also include any attachments or schedules necessary to provide the information requested in steps 1 and 2 of Part 2, on lines 340 and 345 (for SR&ED contracts), and on schedules A and D of Form T661.

### Schedule T2SCH31

The claimant's name, business number, taxation year-end, and all the relevant information requested in parts 2, 3, 8, 9, 10, 11, 12, 13, 14, 15, 19, 20, and 21 of Schedule T2SCH31 must be provided by the claimant when making a claim for an SR&ED ITC.

### Form T2038(IND)

All the relevant information requested in parts A and B of Form T2038(IND) should be provided by the claimant.

### **Filing due date**

A claimant's income tax return filing due date for a taxation year is defined in subsection 248(1) of the Act to mean the day on or before which the claimant's income tax return under Part I for

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

the year is required to be filed or would be required to be filed if tax under that Part were payable by the claimant for the year.

### **Determining the reporting deadline**

#### **Reporting deadline**

A claimant's reporting deadline refers to the day on or before which a prescribed form containing prescribed information is required to be filed. For the purpose of subsection 37(11) of the Act, the reporting deadline to file Form T661 is 12 months after the claimant's filing due date for the year in which the expenditure was incurred. For the purpose of paragraph (m) of the definition of an ITC in subsection 127(9) of the Act, the reporting deadline to file Schedule T2SCH31 or Form T2038 (IND) is also 12 months after the claimant's filing due date for the year in which the expenditure was incurred.

#### **Corporations**

Under paragraph 150(1)(a) of the Act, a corporation is required to file an income tax return within six months after the end of the taxation year. The corporation's reporting deadline is 12 months after the corporation's filing due date. Therefore, a corporation will have 18 months after the end of the taxation year in which an SR&ED expenditure was incurred to file prescribed forms containing prescribed information.

#### **Example 1**

A corporation's taxation year ended on March 31, 2002. The income tax return filing due date would be September 30, 2002. The corporation would be required to file Form T661 and Schedule T2SCH31 on or before September 30, 2003.

#### **Individuals**

Paragraph 249(1)(b) of the Act defines the taxation year of an individual to be a calendar year. Under subparagraph 150(1)(d)(ii) of the Act, in most cases, an individual who carried on business in the year is required to file an income tax return on or before June 15 of the following year. An individual's reporting deadline is 12 months after the filing due date. Therefore, an individual will have 17 ½ months after the end of the taxation year in which the SR&ED expenditure was incurred to file prescribed forms containing prescribed information.

#### **Example 2**

An individual's taxation year is December 31, 2001. The income tax return filing due date would be June 15, 2002. The individual would be required to file forms T661 and T2038(IND) on or before June 15, 2003.

## Filing Requirements for Claiming SR&ED Carried Out in Canada

### **Partnerships**

For claimants who are members of a partnership, each partner's reporting deadline is determined based on the partner's taxation year in relation to the partnership's fiscal year in which the expenditure in question was incurred. A prescribed form (Schedule T2SCH31 or Form T2038(IND)) must be filed by each partner on or before each partner's respective reporting deadline in order to claim a share of the ITC of the partnership.

#### Example 3

A corporation and an individual are the only members of a partnership. The partnership's fiscal year-end was September 30, 2001. The partnership is not required to file a *Partnership Information Return*. The corporation's taxation year ends on March 31. The individual's taxation year ends on December 31.

Each partner should file a Form T661 for the partnership, financial statements for the partnership, and schedules showing the calculation and allocation of the ITC of the partnership. These should be filed with the partner's Schedule T2SCH31 or Form T2038(IND) by each partner's reporting deadline.

The partnership's fiscal year falls into the corporation's March 31, 2002 taxation year. The corporation's filing due date would be September 30, 2002. The corporation would be required to file Schedule T2SCH31 by September 30, 2003.

The partnership's fiscal year falls into the individual's December 31, 2001 taxation year. The individual's filing due date would be June 15, 2002. The individual would be required to file Form T2038(IND) by June 15, 2003.

#### Example 4

Two corporations are the only members of a partnership. The partnership's fiscal year end was September 30, 2001. The partnership is not required to file a *Partnership Information Return*. Corporation A's taxation year ends on June 30. Corporation B's taxation year ends on October 31.

Each partner should file a Form T661 for the partnership, financial statements for the partnership, and schedules showing the calculation and allocation of the ITC of the partnership. These should be filed with the partner's Schedule T2SCH31 by each partner's reporting deadline.

The partnership's fiscal year-end falls within Corporation A's June 30, 2002 taxation year. Corporation A's filing due date would be December 31, 2002. The corporation would be required to file Schedule T2SCH31 by December 31, 2003.

The partnership's fiscal year-end falls into Corporation B's October 31, 2001 taxation year. Corporation B's filing due date would be April 30, 2002. The corporation would be required to file Schedule T2SCH31 by April 30, 2003.



## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

### **Applying the rules**

The filing requirements discussed below apply to any original or amended prescribed form.

**If prescribed forms containing all the prescribed information are filed on or before the reporting deadline**, the claimant is considered to have met the filing requirements.

**If prescribed forms are filed on or before the reporting deadline, but they do not contain all the prescribed information**, the claimant will not be considered to have met the filing requirements. If the forms are reviewed by the CRA before the reporting deadline, the CRA will advise the claimant of any deficiencies and **the claimant will be allowed additional time, up to the reporting deadline**, to provide any missing information. However, the onus is on the claimant to file the prescribed forms containing all the prescribed information on or before the reporting deadline.

**If prescribed forms are not filed by the reporting deadline**, the CRA will not allow any additional time after the reporting deadline to provide the prescribed information. The claimant will also not be able to file another SR&ED claim for the year. Where the claimant has filed prescribed forms after the reporting deadline, the claimant will be advised in writing that the SR&ED claim was not accepted because prescribed forms containing all the prescribed information were not filed on or before the reporting deadline.

It should be noted that a claim filed using estimated amounts, a partially completed claim, or a letter expressing an “intent to file” is not considered to meet the filing requirements.

For 1997 and subsequent taxation years, if the claimant has not met the filing requirements in accordance with subsection 37(11) of the Act, subsection 37(12) of the Act deems that expenditure not to be an expenditure on or in respect of SR&ED. The claimant will be precluded from deducting the expenditure under subsection 37(1) of the Act and the expenditure will not qualify to earn an ITC under subsection 127(9) of the Act even if the deficiencies are redressed after the reporting deadline.

The expenditure that was claimed will be classified in accordance with the Act, but without reference to the provisions relating to SR&ED. For example, an expenditure on equipment, which would have been an SR&ED capital expenditure if the prescribed form had been filed on time, would generally be treated as a depreciable property and included in the proper class on the capital cost allowance schedule. Similarly, an expenditure, which would have been an SR&ED current expenditure, would generally be deductible as a current expense under section 9 of the Act.

### **Date received**

Claims that are hand-delivered will be date-stamped and will be considered filed on that day. First-class mail or daily service will be considered filed on the date of the postmark. If the reporting deadline falls on a Saturday, Sunday, or a statutory holiday, the claim will be considered to be filed on time if it is delivered to CRA or postmarked on the first working day

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

after the deadline.

### **Claims under review**

During the course of a review, if a claimant wishes to amend an SR&ED claim, the CRA will only consider the information related to additional project(s) or expenditure(s) **if it is provided by the reporting deadline**. Once the reporting deadline has passed, no additional project(s) or expenditure(s) will be considered or allowed.

Original signed by

Mel Machado  
Manager  
Financial Legislative Application Section  
SR&ED Directorate

## **Appendix Questions and Answers**

### **Question 1**

**What is the difference between an SR&ED claim that meets the SR&ED filing requirements and the requirements for processing an SR&ED claim?**

#### **SR&ED Filing Requirements**

In order to meet the filing requirements, a claimant must file prescribed forms containing all the relevant prescribed information in respect of the expenditure and the investment tax credit (ITC) on or before the day that is 12 months after the claimant's filing due date for filing an income tax return for the year.

Form T661, *Claim for Scientific Research and Experimental Development (SR&ED) Carried Out in Canada*, is the prescribed form for the purpose of subsection 37(11) of the Act.

For the purpose of paragraph (m) of the definition of an ITC in subsection 127(9) of the Act,

- Schedule T2SCH31, *Investment Tax Credit – Corporations*, is the prescribed form for corporations and
- Form T2038(IND), *Investment Tax Credit (Individuals)*, is the prescribed form for individuals and trusts.

To earn an ITC, a claimant must meet the filing requirements for both Form T661 and Schedule T2SCH31 or Form T2038 (IND), as applicable.

Where a claimant meets the filing requirement for Form T661, but does not file Schedule T2SCH31 or Form T2038 (IND) containing prescribed information by the reporting deadline, the claimant would

- only be able to deduct the allowable SR&ED expenditures from income under subsection 37(1) of the Act, and
- not be entitled to earn any ITC on the SR&ED expenditures.

Where a claimant meets the filing requirement for Schedule T2SCH31 or Form T2038 (IND), but does not file Form T661 containing prescribed information by the reporting deadline, the claimant would

- not be able to deduct any SR&ED expenditures from income under subsection 37(1) of the Act, and
- not be entitled to earn any ITC on the SR&ED expenditures.

It should be noted that the filing requirements discussed above must be met whether a claimant files an original SR&ED claim or an amended SR&ED claim.

## Filing Requirements for Claiming SR&ED Carried Out in Canada

---

### Processing an SR&ED Claim

In order for the CRA to process an SR&ED claim, a claimant must file with the CRA:

- prescribed forms (Form T661 and Schedule T2SCH31 or Form T2038 (IND), as applicable) containing all the relevant prescribed information within the reporting deadline, and
- a *T2 Corporation Income Tax Return* or a *T1 Income Tax and Benefit Return*.

An SR&ED claim that does not consist of prescribed forms containing all the relevant prescribed information and an income tax return cannot be processed. Consequently, the processing of the claim will be delayed until the prescribed forms containing the prescribed information are provided or the income tax return is filed.

### Example 1

A claimant files an SR&ED claim, consisting of Form T661 and Schedule T2SCH31 (or Form T2038 (IND)) with all the relevant prescribed information, within the reporting deadline without an income tax return. The claimant will meet the filing requirements, but the processing of the claim will be delayed until an income tax return is filed.

### Example 2

A claimant only files Form T661 with an income tax return within the reporting deadline. The claimant will meet the filing requirement for Form T661, but since Schedule T2SCH31 was not filed, the claimant will not meet the filing requirement for Schedule T2SCH31.

If the claimant files Schedule T2SCH31 containing all the relevant prescribed information by the reporting deadline, the claimant will meet the filing requirements for both prescribed forms. The claim can then be processed and the claimant will be entitled to the SR&ED incentives.

If Schedule T2SCH31 is filed after the reporting deadline, the claimant will not meet the filing requirements for both prescribed forms. Since Form T661 was filed, the claimant would be able to deduct the allowable SR&ED expenditures from income under subsection 37(1) of the Act, but the claimant would not be entitled to earn any ITC on the SR&ED expenditures.

### Example 3

The facts are the same as in Example 2, but the claimant only files Schedule T2SCH31 with an income tax return within the reporting deadline. As stated above, in order to earn an ITC, the claimant must meet the filings for both Form T661 and Schedule T2SCH31.

If the claimant files Form T661 containing all the relevant prescribed information by the reporting deadline, the claimant will meet the filing requirements for both prescribed forms. The claim can then be processed and the claimant will be entitled to the SR&ED incentives.

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

---

If Form T661 is filed after the reporting deadline, the claimant will not meet the filing requirements for both prescribed forms. The CRA will not accept the SR&ED claim, and the income tax return will be processed without the benefit of the SR&ED incentives.

### **Example 4**

An income tax return has been filed without an SR&ED claim. The income tax return has been assessed without the SR&ED incentives. Subsequently, the claimant files an SR&ED claim, consisting of Form T661 and Schedule T2SCH31 (or Form T2038 (IND)) containing all the relevant prescribed information, within the reporting deadline without an amended income tax return. The claimant will meet the filing requirements, but the processing of the claim will be delayed until an amended income tax return is filed.

### **Question 2**

**In the case of a corporation, when determining the reporting deadline, is the 18 months based on the number of days or the number of months after the end of the taxation year?**

The filing due date for a *T2 Corporation Income Tax Return* is 6 months after the end of the taxation year. As explained in section 3 (Before You Start) of T4012 *T2 Corporation Income Tax Guide*,

- When the corporation's taxation year ends on the last day of a month, the T2 will be accepted as filed on time if it is delivered on, or the postmark on the envelope is for, the last day of the sixth month after the end of the taxation year.
- When the last day of the taxation year is not the last day of a month, the T2 will be accepted as filed on time if it is delivered on, or the postmark on the envelope is for, the same day of the sixth month after the end of the taxation year.

This policy is the same for the purpose of determining a claimant's reporting deadline for filing Form T661 and Schedule T2SCH31.

### **Example 5**

A corporation has a taxation year ending on February 28. The corporation's *T2 Corporation Income Tax Return* filing due date would be August 31. As a result, the corporation's reporting deadline would be August 31 of the following year.

### **Example 6**

A corporation has a taxation year ending on January 6. The corporation's *T2 Corporation Income Tax Return* filing due date would be June 6. As a result, the corporation's reporting deadline would be June 6 of the following year.

## Filing Requirements for Claiming SR&ED Carried Out in Canada

---

### Question 3

**If an SR&ED claim is denied for not meeting the filing requirements, what is a claimant's next option or recourse?**

A claimant or their authorized representative may write a letter to the assistant director of SR&ED at the coordinating tax services office requesting the assistant director to consider waiving the filing requirements pursuant to subsection 220(2.1) of the Act. The claimant must outline the facts and reasons why their request should be accepted.

On behalf of the Minister, the assistant director of SR&ED will review the claimant's request, and will consider each request based on its own particular merits. A request can normally only be accepted when extraordinary circumstances (for example, flood, fire, postal strike) prevented the claimant from meeting the requirements for filing an SR&ED claim.

More information on rights is available in the guide RC4213, *Your Rights*.

### Question 4

**When does an SR&ED claim need to be filed in order for the CRA to review and advise the claimant of any deficiencies in the SR&ED claim?**

If an SR&ED claim is filed within 90 days before the reporting deadline, the CRA should have sufficient time to conduct a review to determine whether or not the claim meets the filing requirements and to advise the claimant of any deficiencies in the claim.

If the SR&ED claim is not filed with sufficient time to allow the CRA a reasonable amount of time to review the claim, the CRA will not be able to advise the claimant of any deficiencies in the claim before the reporting deadline.

It should be noted that the onus is on the claimant to file prescribed forms containing all the relevant prescribed information on or before the reporting deadline. If the CRA is unable to review the SR&ED claim and to advise the claimant of any deficiencies in the claim before the reporting deadline, the CRA will not allow any additional time for the claimant to redress the deficiencies.

### Question 5

**A claimant has filed Form T661 and Schedule T2SCH31 (or Form T2038(IND)) within the reporting deadline. Twenty projects were claimed, but only 15 project descriptions were provided. Project descriptions for 5 projects were not filed by the reporting deadline. All other relevant prescribed information was provided. Will the CRA disallow the entire claim for not meeting the filing requirements?**

## **Filing Requirements for Claiming SR&ED Carried Out in Canada**

The CRA will not disallow the entire claim. The CRA will not accept any information with respect to the 5 projects after the reporting deadline, and all the associated costs will not be allowed.

Because all the relevant prescribed information for the other 15 projects were provided within the reporting deadline, the CRA will accept this portion of the claim as meeting the filing requirements.