



## Services for SR&ED Claimants

Scientific Research and  
Experimental Development  
Tax Incentive Program

*More Ways to Serve You!*

*Pour vous servir encore mieux!*



Canada Revenue  
Agency

Agence du revenu  
du Canada

In this brochure, we use plain language to explain the most common questions concerning SR&ED tax incentives. If you need more help after reading this, you can visit our Web site at [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred), or contact us at one of the numbers listed in the back of this publication.

La version française de cette publication est intitulée *Services pour les réclamants de la RS&DE*.

The Scientific Research and Experimental Development (SR&ED) program provides tax incentives to Canadian businesses that conduct SR&ED in Canada. This program is designed to encourage all businesses, including small and start-up companies, to do work that will lead to new or improved technologically advanced products or processes.

The SR&ED program is delivered by the Canada Revenue Agency (CRA).

### ***CRA services to help you take advantage of the SR&ED program***

Whether you are a first time claimant or have made claims in the past, the SR&ED program offers several services that can help you take full advantage of the benefits offered. These services include:

- public information and industry-specific seminars;
- the First Time Claimant Service;
- the Preclaim Project Review (PCPR) Service; and
- the Account Executive (AE) Service.

## ***Public Information and Industry-Specific Seminars***

**Public information seminars** provide a general overview of the program, the eligibility criteria, the types of expenditures that qualify, and how to file an SR&ED claim.

**Industry-specific seminars** explain the SR&ED program's eligibility criteria as they relate to a specific industry or sector.

For more information on dates and locations of seminars, please visit our Web site at [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred).

The SR&ED program reaches approximately 3000 prospective claimants per year through public information and industry specific seminars.

## ***The First Time Claimant Service***

The First Time Claimant Service is designed to help businesses that are new to the SR&ED program. This service helps put your business in touch with an SR&ED representative who can provide you with the information you need to complete your first SR&ED claim.

To take advantage of this service, contact one of the CRA tax services offices listed at the back of this brochure. Our staff will be pleased to assist you.

The SR&ED program serves over 1000 claimants, primarily first-time filers, per year through the First Time Claimant and Preclaim Project Review services.

## ***The Preclaim Project Review Service***

The Preclaim Project Review (PCPR) Service is an advisory service that provides an up-front discussion and a preliminary opinion on the eligibility of R&D work for SR&ED tax incentives.

The PCPR Service is designed for businesses of all sizes to help you in your planning and investment decisions. The service is available before SR&ED tax incentives are claimed—ideally, early in the R&D process.

### **How does the PCPR Service work?**

The choice to take advantage of the PCPR Service is entirely up to you.

The PCPR Service is particularly useful when an SR&ED project is in the planning stage or when all the project details have not been finalized. The service is designed to be informal, yet informative.

SR&ED program staff will meet with you to discuss your proposed project or a project that has already begun.

Based on this discussion, the CRA will give a preliminary opinion on whether or not the work may be eligible for SR&ED tax incentives and why.

The CRA will also explain the reasons why projects are eligible, or are not eligible, and the types of documents that should be kept to support a claim.

It is important to note that the PCPR Service is not an advance tax ruling. The PCPR Service simply gives an indication of the eligibility of the work. A final opinion on any SR&ED claim must be based on the work done and can only be made after the claim is filed.

However, claimants can expect that the final opinion will be consistent with the preliminary opinion, as long as the work claimed is the same as the work presented for the PCPR process and is properly documented.

## What are the benefits to your company?

While the CRA will not prepare your claim, PCPR offers the following benefits:

- advice early in the SR&ED process;
- greater up-front certainty about the eligibility of R&D work for SR&ED tax incentives;
- likelihood of having your claim processed faster;
- opportunity to receive a preliminary opinion without having to generate extensive paperwork, potentially reducing claim preparation time and costs;
- open and informal discussions about the eligibility of R&D work for SR&ED tax incentives;
- better understanding of the SR&ED program and the type of R&D projects that qualify; and
- simpler way for businesses to participate in the program.

To find out if this service would be helpful for your business, contact one of the CRA tax services offices listed at the back of this brochure.

“The CRA’s SR&ED staff have been incredibly supportive throughout the (claim) process, from the initial meetings that helped our team better understand the program and get started, to answering any ongoing questions that we may have.”

*Dave Deskur  
President, CGL Manufacturing Ltd.*

## ***The Account Executive Service***

The Account Executive (AE) Service assigns your business a designated contact person – an account executive – from the SR&ED program. This service is generally accessible after a business has already filed its first claim and has had an SR&ED review done.

The AE Service is designed to provide all businesses with one-stop access to information. The account executive will help you understand the SR&ED program, the requirements for eligibility of your work, the rules for determining qualified expenditures, ways to support your claim, and the review process. Having an account executive will also help to provide continuity and consistency of service from year to year.

### **How does the AE Service work?**

The choice to take advantage of the AE Service is entirely up to you. An account executive will be assigned only to businesses that feel they would benefit from the services an account executive can provide.

The account executive will:

- help you to self-assess the eligibility of your work and reduce delays in processing your SR&ED claim;
- consult with your staff throughout the SR&ED process, from planning phases through to the filing of your claim;
- explain the type of information that is required to support your claim;
- monitor the processing of your claim after it is filed, and keep you informed about its status;
- help you to take advantage of other services; and
- give you general advice on preparing an SR&ED claim. However, CRA staff members cannot participate in preparing your claim.

## What are the benefits to your company?

The AE Service offers many benefits, including:

- a single point of contact with a representative of the SR&ED program;
- a better understanding by claimants of the SR&ED program and of the types of research and development that qualify for tax incentives;
- greater certainty about the eligibility of research and development for SR&ED tax incentives;
- consistency and continuity in service through regular communications with the account executive; and
- a reduced administrative burden and cost of compliance under the SR&ED program.

To find out if this service would be helpful for your business, contact one of the CRA tax services offices listed at the back of this brochure.

“Our account executive has advised us on SR&ED Tax Credit Program matters for the last three years. He has insured that we receive personal, up-to-date, consistent service.”

*Clarke La Prairie  
Professional Engineer, prairieFyre Software*



## ***Where can I get more information?***

For more information on the SR&ED program, visit our Web site at [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred).

You can also contact one of the CRA tax services offices listed below.

<b>Location</b>	<b>Telephone</b>
Halifax	1-866-433-5986 or (902) 426-2386
Québec	1-866-204-0101, Ext. 648-7151 or (418) 648-7151
Montréal	(514) 496-1317
Laval	1-888-784-8709 or (514) 338-4198
Ottawa	(613) 598-2106
Toronto Centre	(416) 973-1717
Toronto West	(905) 566-6010
Hamilton	(905) 572-2650
Calgary	(403) 691-5890
Vancouver	1-866-317-0473
Toll free	1-800-959-5525

## Notes



Think recycling!



**Printed in Canada**