

2005 SR&ED Claimant Survey – Fact Sheet

In the fall of 2005, the Canada Revenue Agency (CRA) conducted a Web-based survey among Canadian companies and individuals who claimed Scientific Research and Experimental Development (SR&ED) tax incentives between January 1, 2002 and December 31, 2004.

The purpose of the survey was to obtain feedback from SR&ED claimants and their representatives on the CRA's administration of the SR&ED program. The goal is to optimize delivery of the program by noting what is working well, and identifying areas that need to be strengthened and enhanced, in order to provide the best possible service to all businesses conducting R&D in Canada.

Phase 5, an independent market research firm, was engaged by the CRA to collect the survey responses, and to conduct an evaluation to determine how the program is faring. The survey took place during September and October 2005.

The key positive findings are:

- Most respondents were satisfied with the following services provided by the SR&ED program: Account Executive Service (85%), First-time Claimant Service (84%), and Preclaim Project Review Service (80%).
- Research and technology advisors were widely viewed as being professional (83%), fair (78%), and knowledgeable (73%).
- Financial reviewers were widely viewed as being professional (87%), fair (83%), and knowledgeable (82%).
- The majority (82%) of respondents were satisfied with the outcome of their most recently reviewed claim.
- Most respondents felt the CRA processed their claims consistently from year to year (79%).
- Most survey respondents (88%) indicated that they plan to make future SR&ED tax credit claims.
- Generally, respondents were satisfied with the overall administration of the program (71%).

The key lessons learned are:

- Respondents were less satisfied with the length of time it took to process their claim. 60% of respondents were satisfied, 23% provided a neutral rating, and 17% were dissatisfied.
- 48% of respondents agreed that the SR&ED publications were useful.
- 40% of respondents said that the T661 claim form was easy to understand and 46% said it was easy to complete.

The survey confirms that the SR&ED program needs to continue with its current focus on clarifying and harmonizing its forms and publications, and on strengthening its timeliness.