

SR&ED Eligibility Assessment Form

Scientific Research and Experimental Development (SR & ED) Tax Credit Program

Assessment questions to determine eligibility	Eligibility	
	Yes	No
Have you carried out any project involving scientific research or experimental development over the past 18 months?		
Are you planning future IT development projects requiring you to seek an advance in technology, and does this knowledge advancement require trade secrecy protection?		
Are you planning future IT development projects involving a minimum investment of \$100,000 in salaries and/or subcontracting fees?		
Does the existing or future IT development project involve problems or challenges that cannot be solved by using commonly available techniques?		
Does the existing or future IT development project involve application development, systems analysis and/or design?		
Did you, or do you intend to, develop, improve or carry out tests or experiments on a product, process, equipment, device and/or software that does not exist on the market?		

If you answered "yes" to one or more of the aforementioned questions, you might be eligible to claim the Scientific Research and Experimental Development (SR&ED) tax credits.

- All project-related expenditures pertaining to employees, subcontractors, equipment and rentals qualify for SR&ED tax credits.
- Only projects carried out in Canada qualify for SR&ED tax credits.
- Both the federal and provincial governments offer SR&ED tax credits.
- Any Canadian-based company registered under the Income Tax Act qualifies for SR&ED tax credits.

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