



## SR&ED Reference Material

For general information about the SR&ED Program please refer to the SR&ED Program website

[www.canada.ca/taxes-sred](http://www.canada.ca/taxes-sred)

Within the website the following are links that will provide you information regarding:

### **Benefits offered by the program**

**What can be claimed** - this includes information and links to “what you can claim”, “what documents are required”, “how to claim”, and “after submitting your claim”.

### **Complete List of Policies**

- For specific policies and information on eligibility aspects refer to the following:

#### Eligibility

[Eligibility of Work for SR&ED Investment Tax Credits Policy](#) (referenced in the above link on Eligibility)

#### SR&ED while developing an Asset Policy

[SR&ED During Production Runs Policy](#) - This policy is most applicable to manufacturing or production facilities so may not be applicable to our current discussion but please be aware of its availability for future reference

- For specific policies on financial aspects refer to the following:

#### SR&ED Filing Requirements Policy

#### Traditional and Proxy Methods Policy

#### SR&ED Salary or Wages Policy

#### Materials for SR&ED Policy

#### Contract Expenditures for SR&ED Performed on Behalf of a Claimant Policy

#### Overhead and Other Expenditures Policy

#### Assistance and Contracts Payments Policy

#### SR&ED Lease Expenditures Policy

#### Third Party Payments Policy



Canada Revenue  
Agency

Agence du revenu  
du Canada

[SR&ED Capital Expenditures Policy](#)

[Pool of Deductible SR&ED Expenditures Policy](#)

[Total Qualified SR&ED Expenditures for Investment Tax Credit Purposes Policy](#)

[Prescribed Proxy Amount Policy](#)

[SR&ED Investment Tax Credit Policy](#)

[Recapture of SR&ED Investment Tax Credit Policy](#)

[SR&ED Claims for Partnership Policy](#)

[SR&ED Glossary](#)

**[SR&ED Services and Tools](#)** – this includes information and links to the **Self-Assessment Learning Tool** pdf documents, and two services that can be provided upon request the **Pre-Claim Consultation** and **Pre-Claim Review**. Please note that the **First Time Claimant Advisory Service** is a mandatory service that is provided to many first time claimants after their claim has been submitted and is not one that can be requested.

**[SR&ED Contacts](#)** – this includes links to information lines in our six regions if you need more information about the program, our free services, and your claim. Sam and I work out of the Edmonton Tax Services Office which oversees the Prairie Region.

Please feel free to contact me to discuss any further questions you may have.

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