

SR&ED Small Business Action Plan

The Scientific Research and Experimental Development (SR&ED) program is committed to placing a continued emphasis on the needs of small business, particularly with respect to reducing the compliance burden, ensuring awareness of the program, and enhancing accessibility to the program. In order to achieve these goals, the Canada Revenue Agency (CRA) has undergone several consultative processes with SR&ED claimants, members of the CRA's **Action Task Force on Small Business Issues**, and internal stakeholders.

As a result of these consultations, the SR&ED Small Business Action Plan was developed and contains four distinct objectives:

1. Ensuring public awareness of the SR&ED program and services
2. Making our SR&ED publications easier to understand
3. Improving accessibility to the SR&ED pages on the CRA Web site
4. Introducing a simplified SR&ED claim form and an eligibility self-assessment tool

Each of these four objectives comprises several specific actions. Many of these actions are well underway.

The Small Business Action Plan is outlined below and will be fully implemented by the end of 2008.

Objective	Action
1. Ensure public awareness of the Scientific Research and Experimental Development (SR&ED) program and the services available to claimants, and enhance the delivery of these services to better meet the needs of small business claimants.	1.1 Develop a one-page outline of the SR&ED program, which would give a brief explanation of how the program works, highlight the services we offer, and provide a list of contacts. 1.2 Distribute a one-page outline to businesses (including small and medium enterprises), government agencies and departments, professional and business associations, and embassies. 1.3 Partner outreach activities with other federal and provincial research and development (R&D) programs. 1.4 Place articles about the SR&ED program in trade/professional publications. 1.5 Develop a consistent national information package on CD-ROM that could be shared at public information sessions and through other outreach activities. 1.6 Modernize trade show displays.

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Objective	Action
2. Make our publications easier to use and understand.	2.1 Combine the current brochures into one publication to provide a more comprehensive overview of the program. 2.2 Simplify Guide T4088, <i>Claiming Scientific Research and Experimental Development</i> (a guide to completing the T661 Claim Form). 2.3 Publish a clear explanation of the documents needed to support an SR&ED claim.

Objective	Action
3. Restructure the SR&ED pages on the CRA Web site to make the information more accessible and useful to claimants.	3.1 Redesign the home page of the SR&ED Web pages. 3.2 Create Web pages that highlight the requirements for filing an SR&ED claim. 3.3 Create Web pages for potential and first-time claimants. 3.4 Provide claimants with an online guide that will let them quickly access the information needed to complete SR&ED claims, including an enhanced search capability and cross-links. 3.5 Create an online eligibility self-assessment tool that businesses could complete to see whether their R&D projects may qualify. 3.6 Develop a Web-based claim form with the fields linked to simple, accessible explanations. 3.7 Explore the possibility of adding samples of completed claim forms and project descriptions to help businesses complete their claims.

Objective	Action
4. Simplify the process for filing an SR&ED claim.	4.1 Simplify and streamline the current claim forms. 4.2 Enhance the “Complete Claim Checklist” on the current claim form. 4.3 Develop a clear format for submitting project details, rather than the current free-flow project descriptions, to help with determining eligibility.