

SR&ED Small Business Action Plan – November 2008 Update

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. The details of the SR&ED Small Business Action Plan are outlined below along with the current status of the action items.

Objective	Action	Status as of November 2008
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.	Completed - a one-page outline of the SR&ED program has been released. RC4467 - Support for your R&D in Canada
	1.2 Distribute a one-page outline to businesses (including small and medium enterprises), government agencies and departments, professional and business associations, and embassies.	Completed - distribution of the one-page outline will be done on an ongoing basis as part of the SR&ED program's outreach activities.

Objective	Action	Status as of November 2008
	1.3 Partner outreach activities with other federal and provincial research and development (R&D) programs.	Completed - the CRA's SR&ED program is partnering outreach activities with other federal and provincial R&D programs on an ongoing basis as part of the program's outreach activities.
	1.4 Place articles about the SR&ED program in trade/professional publications.	Completed - articles about the SR&ED program are being placed in trade/professional publications on an ongoing basis as part of the program's outreach activities.
	1.5 Develop a consistent national information package on CD-ROM that could be shared at public information sessions and through other outreach activities.	Completed - the CD-ROM has been released.
	1.6 Modernize trade show displays.	Completed - trade show displays have been modernized and were delivered to the local tax services offices to be used for outreach activities.
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.	Completed - a new brochure has been released. RC4472 - Overview of the Scientific Research and Experimental Development (SR&ED) Tax Incentive Program
	2.2 Simplify Guide T4088, <i>Claiming Scientific Research and Experimental Development</i> (a guide to completing the T661 Claim Form).	Completed - a simplified T4088 Guide to the T661 has been released. T4088 - Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim

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	2.3 Publish a clear explanation of the documents needed to support an SR&ED claim.	Completed - the simplified Guide (see 2.2) includes an explanation of the documents needed to support an SR&ED claim.
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.	Completed - the SR&ED home page has been redesigned. Scientific Research and Experimental Development (SR&ED) Tax Incentive Program
	3.2 Create Web pages that highlight the requirements for filing an SR&ED claim.	Completed - a Web page that provides an overview of the filing requirements for an SR&ED claim was added to the SR&ED Web pages. Overview of Filing Requirements
	3.3 Create Web pages for potential and first-time claimants.	Completed - a Web page for potential and first-time claimants was added to the SR&ED Web pages. 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.	Completed - the simplified Guide (see 2.2) allows claimants to more easily access the information needed to complete an SR&ED claim.
	3.5 Create an online eligibility self-assessment tool that businesses could complete to see whether their R&D projects may qualify.	Completed - an online eligibility self-assessment tool has been released. SR&ED Eligibility Self-Assessment Tool

Objective	Action	Status as of November 2008
	3.6 Develop a Web-based claim form with the fields linked to simple, accessible explanations.	Completed - the Web version of the new simplified SR&ED claim form (see 4.1) includes fields linked to explanations in the Guide. Clickable Form T661 (08)
	3.7 Explore the possibility of adding samples of completed claim forms and project descriptions to help businesses complete their claims.	Completed - a sample of a completed claim form has been posted on the SR&ED Web site. Example of Form T661
4. Simplify the process for filing an SR&ED claim.	4.1 Simplify and streamline the current claim forms.	Completed - a new simplified SR&ED claim form has been released. T661 - Scientific Research and Experimental Development (SR&ED) Expenditures Claim
	4.2 Enhance the "Complete Claim Checklist" on the current claim form.	Completed - an enhanced "Complete Claim Checklist" has been incorporated into the new simplified SR&ED 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.	Completed - a clear format for submitting project details has been incorporated into the new simplified SR&ED claim form.