

SR&ED Readiness Checklist

Ten checks before you file your claim

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Work through these ten during the year, not after it.
The record written at the time decides how much survives.

- ☐ **1 Problem written down**
The technical uncertainty stated before work began.
- ☐ **2 Attempts logged**
Each trial and its result, including the failures.
- ☐ **3 Notes dated**
Records created while the work was happening.
- ☐ **4 Projects grouped**
Related activities organised for Form T661.
- ☐ **5 Timesheets kept**
Staff hours linked to specific projects.
- ☐ **6 Materials tracked**
Consumed or transformed, with invoices behind them.
- ☐ **7 Contractors checked**
Arm's length arrangements, ready for Schedule 32.
- ☐ **8 Overhead compared**
Proxy and traditional methods both calculated.
- ☐ **9 Assistance recorded**
Grants matched to the costs they funded.
- ☐ **10 Deadline diarised**
Twelve months after the T2 due date.

PRO TIP

Failed attempts are evidence, not weakness. A line of investigation that did not work is often the clearest proof of genuine uncertainty, if recorded at the time.

What happens next

- 1** Projects assessed
- 2** Fixed fee quoted
- 3** Claim filed

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