

SR and ED Claim Checklist

Ten checks before you file an SR and ED claim

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SR and ED pays cash to a CCPC, but only where the work and the records both hold up. Work through these before your consultation, and bring the answers with you.

- ☐ **1 Confirm the fiscal year-end**
The claim is due 18 months after it.
- ☐ **2 Confirm CCPC status**
It decides 35% refundable against 15% basic.
- ☐ **3 List each project separately**
One narrative per technical problem.
- ☐ **4 Identify the uncertainty**
What had no known solution at the start.
- ☐ **5 Show the investigation**
Hypothesis, testing, and what changed.
- ☐ **6 Pull time records by project**
Written while the work was happening.
- ☐ **7 Tie salaries and contractors**
Contracts must show the R and D role.
- ☐ **8 List materials consumed**
Used or transformed during experiments.
- ☐ **9 Choose traditional or proxy**
Proxy is 55% of eligible salaries.
- ☐ **10 Deduct government assistance**
Grants reduce eligible spend dollar for dollar.

PRO TIP

Separate the uncertain work from the routine build before filing. Including routine tasks weakens the whole claim on review, not just the lines that should not have been there.

What happens next

- 1** Free consultation
- 2** Fixed fee, no contingency
- 3** Filed with audit support

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