

SR&ED Eligibility Checklist

Ten checks before you prepare a claim

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Work through these ten before your consultation. Items one to three are the tests themselves. Everything after that is evidence, which is where most claims are lost.

- ☐ **1 Technological uncertainty**
Existing knowledge could not solve the problem.
- ☐ **2 Systematic investigation**
Hypotheses tested by experiment or analysis.
- ☐ **3 Technological advancement**
Real progress beyond what was known.
- ☐ **4 Time logs by project**
Daily hours tied to named projects.
- ☐ **5 Technical evidence**
Commit logs, lab notes, prototypes, test results.
- ☐ **6 Salaries within limits**
Specified employee caps applied.
- ☐ **7 Materials consumed**
Used up or transformed during experiments.
- ☐ **8 Overhead method chosen**
Proxy at 55%, or traditional with records.
- ☐ **9 Assistance deducted**
IRAP, grants and contract payments reduced.
- ☐ **10 Filing date diarised**
T661 and Schedule 31 within 12 months.

PRO TIP

A failed project can still qualify. Outcome is irrelevant to eligibility.
What matters is the uncertainty faced, the method used, and whether anyone wrote it down.

What happens next

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

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