

# SR&ED Planning Checklist

Ten decisions to make during the year

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Work through these ten before your consultation. Every one has to be settled while the fiscal year is still running. Afterwards you are filing, not planning.

- ☐ **1 CCPC status confirmed**  
Share structure checked against the rules.
- ☐ **2 Expenditure limit allocated**  
Across every associated corporation.
- ☐ **3 Taxable capital reviewed**  
Against the phase-out threshold.
- ☐ **4 Projects scoped early**  
Defined around technical problems.
- ☐ **5 Time tracking running**  
Hours logged to projects as work happens.
- ☐ **6 Contractor terms reviewed**  
Arm's length, Canadian, milestone-based.
- ☐ **7 Grants recorded**  
IRAP and other assistance tracked in full.
- ☐ **8 Overhead methods compared**  
Proxy against traditional, this year.
- ☐ **9 Provincial credits planned**  
Ontario stacking without clawback.
- ☐ **10 Year-end spend timed**  
Qualifying costs inside the fiscal year.

#### PRO TIP

Call in month three, not month twelve.

Eligibility can be assessed later. Planning cannot, because the levers close with the year.

#### What happens next

- 1** Levers reviewed
- 2** Fixed fee quoted
- 3** Plan in place

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