

# INDEX

Current to release 2024-2

## **Account executive service, 6.6.1**

### **Accounting**

- development costs, 8.3
- general, 8.1
- journal entries, 8.6
- other issues, 8.5
- proxy method for overhead expenses, NM-85, 8.7
- scientific research, for, 8.2
- tax credits, for, 8.4
  - • cost reduction approach, 8.4
  - • flow-through method, 8.4
- tax return adjustments, 8.7
  - • model entries on T2 Schedule 1, 8.7.4
  - • summary, 8.7.3
  - • transactions within T2 Schedule 1, 8.7.2
  - • transactions within T661, 8.7.1

## ***Act Respecting Income Tax (Newfoundland), 10.7.6***

### **Activity**

- project vs., 4.1.1

### **Alberta**

- Corporate Tax Act, 10.11.6, 10.11.13.1
- Innovation Employment Grant, NM-45, 10.11.15
  - • AT1, Sch. 29, 10.11.13.2
  - • AT4970, 10.11.13.1
  - • guide to claiming, 10.11.13.1
  - • Information Circular IEG-1, 10.11.15
- tax credits
  - • calculating, 10.11.2
  - • claiming, 10.11.5
  - • elimination of, NM-27
  - • government documents
    - • • Alberta Corporate Tax Special Notice, 10.11.7
    - • • Alberta Notice SR&ED Frequently Asked Questions, 10.11.8
    - • • ATI Sch. 9, 10.11.10

- • • Guide to Claiming the Alberta SR&ED Credit, 10.11.9
- • • Information Circular IEG-1, 10.11.15
- • • Information Circular SRED-1R3, Alberta SR&ED Tax Credit, 10.11.8.1
- • legislation, 10.11.6
- • renouncing, 10.11.3
- partnerships and trusts, 10.11.4

**Appeal procedure, 6.4.1**

- financial review, 6.4.1
- science review, 6.4.1
- Tax Court of Canada rule changes, 6.4.2

**Australian Standard Research Classification system, 3.9****Benefits, 1.2**

- after tax savings, 1.2
- calculations, 1.6

**British Columbia**

- Investment tax credit, 1.6.4
- large corporations, 1.6.13
- tax credits
  - • calculating credit, 10.8.2
  - • claiming, 10.8.5
  - • legislation, 10.8.6
  - • overview, 10.8.1
  - • partnerships, 10.8.4
  - • renouncing credit, 10.8.3
  - • T666, 10.8.7
  - • trusts, 10.8.4

**Brochure**

- RC4270(E), 6.6.1

**CICA Handbook**

- para. 3450.21, 8.3
- s. 1508, 8.5
- s. 3450, 8.2
- s. 3805, 8.4, 8.7.2

**Canada Emergency Wage Subsidy (CEWS)**

- affecting SR&ED claims, NM-59

**Canada Revenue Agency Application Policy Papers**

- *Addendum to Application Policy SR&ED 2000-01*, Appendix F
- *Capital Expenditures - Retroactive Deductions under subsection 37(1)*, Appendix F
- *Capital Property intended to be used all or substantially all for SR&ED*, Appendix F
- *Claimants' Entitlements and Responsibilities*, Appendix F
- *Claims for ISO 9000 Registration*, Appendix F
- *Conflict of Interest with regard to outside consultants*, Appendix F
- *Cost of Materials for SR&ED*, Appendix F
- *Definition of "Contract Payments" and Eligible Payments to Subcontractors*, Appendix F
- *Directly undertaking Supervising or Supporting v. "Directly Engaged" SR&ED Salary and Wages*, Appendix F
- *Eligibility of Activities Performed to Establish User Requirements in the Area of Technical Aids for Disabled as per Subsection 248(1) of the Income Tax Act*, Appendix F
- *Eligibility of Clinical Research in the Pharmaceutical Industry*, Appendix F
- *Eligibility of the Preparation of New Drug Submissions*, Appendix F
- *Expenditures Incurred for Administrative Salaries or Wages - "Directly Related" Test*, Appendix F
- *Experimental Production and Commercial Production with Experimental Development Work-Allowable SR&ED Expenditures*, Appendix F
- *Filing Requirements for Claiming SR&ED*, Appendix F
- *Government Assistance-Treatment of Provincial and Territorial SR&ED Assistance*, Appendix F
- *Guidelines for Resolving Claimants' SR&ED Concerns*, Appendix C, Appendix F
- *Linked Activities*, Appendix F
- *Multinational Clinical Trials*, Appendix F
- *Payments to Third Parties for SR&ED*, Appendix F
- *Penalties under subsection 163(2)*, Appendix F
- *Prototypes, Custom Products, Commercial Assets, Pilot Plants and Experimental Production*, Appendix F
- *Recapture of Investment Tax Credit*, NM-103, Appendix F
- *Research Chairs*, Appendix F

- *Science Eligibility Guidelines for the Oil, Gas and Mining Industries*, Appendix F
- Summary Policies, CRA SR&ED
  - Assistance and Contract Payments, Appendix F
  - Capital Expenditures, Appendix F
  - Claims for Partnerships, NM-87, Appendix F
  - Contract Expenditures for SR&ED Performed on Behalf of a Claimant, NM-81, Appendix F
  - Developing an Asset Policy, Appendix F
  - During Production Runs, Appendix F
  - Eligibility of Work for SR&ED ITCs, Appendix F
  - Filing Requirements Policy, Appendix F
  - Investment Tax Credit, NM-7, NM-89, Appendix F
  - Lease Expenditures, Appendix F
  - Materials for SR&ED, Appendix F
  - Overhead and Other Expenditures, Appendix F
  - Pool of Deductible SR&ED Expenditures, NM-83, Appendix F
  - Prescribed Proxy Amount, NM-85, Appendix F
  - Recapture of SR&ED ITCs, NM-103, Appendix F
  - Salary or Wages, Appendix F
  - Shared-Use-Equipment, Appendix F
  - Third Party Payments, NM-91, Appendix F
  - Total Qualified SR&ED Expenditures for ITC Purposes, Appendix F
  - Traditional and Proxy Methods, NM-93, Appendix F
- *Taxable Supplier Rules*, Appendix F
- *Tests and Studies Required to meet Requirements in Regulated Industries*, Appendix F
- *The Natural Sciences and Engineering Research Council (NSERC) Industrial Research Chairs*, Appendix F
- *Third Party Payments - Approval Process*, Appendix F
- *Whether testing to meet CEPA Requirements*, Appendix F

#### **Canadian-controlled private corporation (CCPC)**

- after tax savings, 1.2
- Alberta
  - Investment tax credit, 1.6.9
- British Columbia
  - Investment tax credit, 1.6.4
- defined, 9.2
- enhanced tax credit, NM-7

- Federal
  - • after tax costs, 9.2
  - • Budget 2019, NM-7
  - • investment tax credit, NM-9, 1.3.2, 1.6.1
- Manitoba
  - • Investment tax credit, 1.6.6
- New Brunswick
  - • Investment tax credit, 1.6.7
- Newfoundland and Labrador
  - • Investment tax credit, 1.6.5
- Northwest Territories
  - • Investment tax credit, 1.6.8
- Nova Scotia
  - • Investment tax credit, 1.6.5
- Ontario
  - • after tax costs, 9.2
  - • Investment tax credit, 1.6.3
- Quebec
  - • after tax costs, 9.2
  - • Investment tax credit, 1.6.2
  - use of directors' resolutions to create, Appendix B
- Yukon
  - • Investment tax credit, 1.6.9.1

**Capital cost allowance**

- rate for patents, 1.7.1

**Capital equipment**

- purchasing of, 9.2

**Case law**

- *A&D Precision Limited v. R.*, Appendix A
- *ACBK Management Inc. v. The King*, Appendix A
- *ACSYS EHR (Electronic Health Record) Inc. v. R.*, Appendix A
- *AFD Petroleum Ltd. v. Canada (Attorney General)*, Appendix A
- *AG Shield Canada Ltd. v. R.*, Appendix A
- *Aeronautic Development Corporation v. R.*, Appendix A
- *Aeronautic Development Corporation v. R. (Appeal)*, Appendix A
- *Ainsworth Lumber Co. v. R.*, Appendix A
- *Airzone One Ltd. v. The Queen.*, Appendix A
- *Alex Parallel Computers v. R.*, Appendix A

- *Alex Parallel Computers Research Inc. c. R.*, Appendix A
- *Allcolour Chemicals Ltd. v. R.*, (1993), Appendix A
- *Allcolour Chemicals Ltd. v. R.*, (1997), Appendix A
- *Allegro Wireless Canada Inc. v. R.*, Appendix A
- *Andre Lamy Medicine Professional Corporation v. R.*, Appendix A
- *Andrew A. Gibbon Enterprises Ltd. v. Canada*, Appendix A
- *Anne-Marie Chagnon Inc. v. The King*, Appendix A
- *Atelier Béton Inc. v. The Queen*, Appendix A
- *Auray-Blais c. R.*, Appendix A
- *Aurora Marine Industries Inc. v. R.*, Appendix A
- *Ayer's Cliff Investments International Inc. v. R.*, Appendix A
- *Beton Mobile du Quebec Inc. c. R.*, Appendix A
- *Bioartificial Gel Technologies (Bagtech) Inc.*, Appendix A
- *Birchcliff Energy Ltd. v. R.*, Appendix A
- *Biscuiterie Dominic Inc. et al (Appellant) v. The King*, Appendix A
- *Borealis Geopower Inc. v. R.*, Appendix A
- *Bresse Syndic Inc. (Acting for the Bankruptcy of CO2 Solution Technologies Inc.) v. R.*, Appendix A
- *Buhler Versatile Inc. v. R.* (2012), Appendix A
- *Buhler Versatile Inc. v. R.* (Appeal), Appendix A
- *CAE v. The Queen* (Appeal), Appendix A
- *CCLC Technologies Inc. v. R.*, 5.7.2, Appendix A
- *CDD-REM Process, Vacuum Technology Corp. v. R.*, Appendix A
- *CO2 Solution Technologies Inc. v. R.*, Appendix A
- *CRL Engineering Ltd. v. R.*, Appendix A
- *CalAmp Wireless Networks Inc. v. R.*, Appendix A
- *Canadian Solifuels Inc. v. R.*, Appendix A
- *Canafric Inc. v. The King*, Appendix A
- *Canalerta Technologies Inc. v. M.N.R.*, Appendix A
- *Clevor Technologies Inc. v. R.*, Appendix A
- *Com Dev Ltd. v. R.*, Appendix A
- *Cominco Ltd. v. M.N.R.*, Appendix A
- *Comparelli c. R.*, Appendix A
- *Concept Danat Inc. c. La Reine*, Appendix A
- *Concept Plastics Ltd. v. R.*, Appendix A
- *Consoltex Inc. v. R.*, Appendix A

- *Cowan v. M.N.R.*, Appendix A
- *Cultures Laflamme (1984) Inc. c. M.N.R.*, Appendix A
- *Datacalc Research Corp. v. R.*, Appendix A
- *Data Kinetics Ltd. v. R.*, Appendix A
- *Dave's Diesel Inc. v. R.*, Appendix A
- *Deans Knight Income Corporation v. R.*, Appendix A
- *Developpements de Systemes Specialises Inc. c. R.*, Appendix A
- *Dew Engineering & Development Ltd. v. R.*, Appendix A
- *Dock Edge + Inc. v. R.*, Appendix A
- *Dr. Murray Arlin Dentistry Professional Corp. v. R.*, Appendix A
- *Drouin v. R.*, Appendix A
- *Easy Way Cattle Oilers Ltd. v. R.*, Appendix A
- *Editions Progitech inc. c. R.*, 4.6, Appendix A
- *Éléments chauffants Tempora inc. v. R.*, Appendix A
- *Emotion Picture Studios Inc. v. R.*, Appendix A
- *Ergorecherche & Conseils Inc. c. R.*, Appendix A
- *Eta Performance Systems Corp. v. M.N.R.*, Appendix A
- *Exxonmobil Canada Ltd. & Exxonmobil Canada Hibernia Company Ltd. v. R.*, Appendix A
- *Feedlot Health Management Services Ltd. v. R.*, Appendix A
- *Flavor Net Inc. v. R.*, Appendix A
- *Fio Corp. v. R.*, Appendix A
- *Focus Microwaves Inc. v. Quebec Revenue Agency*, Appendix A
- *FOOi Inc v. The King (Respondent)*, Appendix A
- *Formadrain Inc. v. R.*, Appendix A
- *G.A. Borstad Associates Ltd. v. M.N.R.*, Appendix A
- *Gestion Choisy-Tek Inc. c. R.*, Appendix A
- *Gordon v. Canada.*, Appendix A
- *Gordon v. R.*, Appendix A
- *HLP Solution Inc. c R.*, Appendix A
- *HSC Research Development Corp. v. R.*, Appendix A
- *Halak v. M.N.R.*, 4.1.3, Appendix A
- *Highland Foundry Ltd. v. R.*, Appendix A
- *Highweb & Page Group Inc. v. R.*, Appendix A
- *Hubmar International Inc. v. Quebec Revenue Agency*, Appendix A
- *Hun-Mediphrama Research Inc. v. R.*, Appendix A
- *Hyman v. R.*, Appendix A

- *Hypercube Inc. c. R.*, Appendix A
- *Imapro Corp. v. R.*, Appendix A
- *Immunovaccine Technologies Inc. v. R.*, Appendix A
- *Indusol Industrial Control Ltd. v. R.*, Appendix A
- *Inflection Analytics Ltd v. R.*, Appendix A
- *Inro Consultants Inc. v. R.*, Appendix A
- *International Nickel Co. v. M.N.R.*, Appendix A
- *logen Corp. v. R.*, Appendix A
- *JAFT Corp. v. Jones*, Appendix A
- *JEC Distributors Inc. v. The King*, Appendix A
- *Jentel Manufacturing Ltd. v. R.*, Appendix A
- *Joel Theatrical Rigging Contractors (1980) Ltd. v. R.*, Appendix A
- *J.P. Haynes & Associates Inc. v. R.*, Appendix A
- *Kaleidescape Canada v. Computershare & Min. of National Revenue Laboratoire Du-Var Inc. c. R.*, Appendix A
- *Kam-Press Metal Products Ltd. v. R.*, Appendix A
- *Kam-Press Metal Products Ltd. v. R. (Appeal)*, Appendix A
- *Kruger Wayagamack Inc. v. R.*, Appendix A
- *Laboratoire Du-Var Inc. c. R.*, Appendix A
- *Laforest Marketing Internationals Inc. v. R.*, Appendix A
- *Les Abeilles Service De Conditionnement Inc. c. R.*, Appendix A
- *LGL Ltd. v. R.(1999)*, Appendix A
- *LGL Ltd. v. R.(2000)*, Appendix A
- *Life Choice Ltd. v. R.*, Appendix A
- *Logitek Technology Ltd. v. R.*, Appendix A
- *Logix Data Products Inc. v. R.*, Appendix A
- *Lyrtech RD inc. c. R.*, Appendix A
- *MDA Systems Ltd. c. Agence du revenu du Quebec*, Appendix A
- *MMV Capital Partners Inc. v. R.*, Appendix A
- *Mac & Mac Hydrodemolition Services Inc. v. Her Majesty R.*, Appendix A
- *Mailloux c. R. (2000)*, Appendix A
- *Mailloux c. R. (2002)*, Appendix A
- *Manufacture Kute Knit Inc. (Appellant) v. Agence Du Revenu Du Quebec (Respondent)*, Appendix A
- *McKeown c. R.*, Appendix A
- *Miller v. R.*, Appendix A
- *Mimetix Pharmaceuticals Inc. v. R.*, Appendix A



- *Minicom Data Corp. v. R.*, Appendix A
- *Mold Leaders Inc. v. The King*, Appendix A
- *Morse v. M.N.R.*, Appendix A
- *Multiview Inc. v. R.*, Appendix A
- *Nashen & Nashen Consultants Inc. v. R.*, Appendix A
- *National R&D Inc. v. R.*, Appendix A
- *Northwest Hydraulic Consultants Ltd. v. R.*, Appendix A
- *Oldcastle Building Products Inc. v. R.*, Appendix A
- *PCI Géomatics Enterprises Inc. c. R.*, Appendix A
- *PSC Elstow Research Farm Inc. v. R.*, Appendix A
- *Paralight Laser Technologies Inc. v. Canada*, Appendix A
- *Power v. M.N.R.*, 5.10, Appendix A
- *Progressive Solutions Inc. v. R.*, 4.6, Appendix A
- *Promac Informatique Inc. c. R.*, Appendix A
- *Puissance de Recherches Générales Novalia Inc. c. R.*, Appendix A
- *R. v. Amyot*, Appendix A
- *R. v. Global Enviro Inc.*, Appendix A
- *R. v. Taylor*, Appendix A
- *R&D Pro-Innovation Inc. c. R.*, Appendix A
- *RIS-Christie Ltd. v. R.*, Appendix A
- *RSI Research Ltd. v. R.*, 5.7.2, Appendix A
- *Rainbow Pipe Line Co. v. R.*, Appendix A
- *Revelations Research Ltd. v. M.N.R.*, Appendix A
- *Rio Tinto Alcan Inc. c. R.* (2014), Appendix A
- *Rio Tinto Alcan Inc. v. R.* (2017), Appendix A
- *Robotx Solutions Inc. v. R.*, Appendix A
- *Safety Plus Inc. v. R.*, Appendix A
- *Sass Manufacturing Ltd. v. M.N.R.*, Appendix A
- *Scuffi v. R.*, Appendix A
- *Signalgene R&D Inc. v. M.N.R.*, Appendix A
- *Solutions mindReady R&D Inc. v. R.*, Appendix A
- *Stromotich v. M.N.R.*, Appendix A
- *Stromotich v. R.*, Appendix A
- *Sunshine Uniform Supply (1983) Ltd. v. R.*, Appendix A
- *Synchrosat Ltd. v. R.*, Appendix A
- *Telecomsyst Services Inc. c. R.*, Appendix A
- *Theratechnologies Inc. v. M.N.R.*, Appendix A
- *Ticketnet Corp. v. R.*, Appendix A

- *Tigney Technology Inc. v. R.* (1997), Appendix A
- *Tigney Technology Inc. v. R.* (2000), Appendix A
- *VLN Advanced Technologies Inc. v. R.*, Appendix A
- *Val-Harmon Enterprises v. R.*, Appendix A
- *WRD Borger Construction Ltd. v. R.*, Appendix A
- *Waxman c. R.*, Appendix A
- *Western Plywood Co. v. M.N.R.*, Appendix A
- *Westsource Group Holdings Inc. v. R.*, Appendix A
- *Westsource Group Holdings Inc. v. R.* (Appeal), Appendix A
- *Wojcik v. R.*, Appendix A
- *9027-4218 Quebec Inc. & 3087-1883 Quebec Inc. v. Minister of National Revenue*, Appendix A
- *9158-1629 Quebec Inc. v. The King*, Appendix A
- *1373744 Ontario Inc. v. R.*, Appendix A
- *1726437 Ontario Inc. v. R.*, Appendix A
- *2037625 Ontario Inc. v. R.*, Appendix A
- *6379249 Canada Inc. v. R.*, Appendix A
- *6398316 Canada Inc. (o/a Global Sustainable Solutions) v. R.*, Appendix A

**Chief Executive Officer**

- overview, 3.2
- summary, 1.1

**Commercial production**

- not R&D, 3.8.7

**Comparative statistics, 2.1**

- purpose, 2.1

**Compliance costs, 1.8****Computer software, 4.6, 4.6.1**

- *Guidance to Sources of SR&ED Evidence for Software Claims*, 4.6.1(2), Appendix C
- *Guide on Eligibility of Software Projects for the SR&ED Tax Credits and the Development and Documentation of Claims*, 4.6.1(1), Appendix C
- status of software claims with science advisors, Appendix B
- *Sufficiency of Supporting SR&ED Evidence for Software Claims*, 4.6.1(3), Appendix C

**Consulting expenses**

- differences between material expenses, 7.6

**Contractors, 5.4**

- year-end planning, 9.3.2

**Controlled Crop Production**

- SR&ED Guidance Document on Crop Production in Controlled Environment, Appendix C
- SR&ED Guidance Document: Controlled Environment Crop Production (draft), Appendix C

**Corporate R&D editor, 4.1.2****Corporations (large)**

- after tax savings, 1.2
- Alberta, 1.6.17
- British Columbia, 1.6.13
- Federal, 1.6.10
- • after tax costs, 9.2
- Manitoba, 1.6.15
- New Brunswick, 1.6.16
- Newfoundland and Labrador, 1.6.18
- Nova Scotia, 1.6.14
- Ontario, 1.6.12
- • after tax costs, 9.2
- Quebec, 1.6.11
- • after tax costs, 9.2

***Corporations Tax Act (Alberta), 10.11.6, 10.11.13.1******Corporations Tax Act (Ontario), 10.3.6***

- Regulation, 10.3.6

**Costs**

- allowable, 5.1.1
- defined, 8.2
- development, deferral of, 8.3
- • negative capital tax and resultant ITC implications, 8.3.1
- labour, See **Labour costs**

**Deduction, 1.3.1**

**Design-test-modify, 3.5****Development costs**

- deferral of, 8.3
- negative capital tax, 8.3.1

**Direct material**

- disclosure on T661 and documentation, 5.3.1
- materials consumed, 5.3.2
- materials transformed, 5.3.3

**Dual-use assets, 9.2****Employees performing work outside of Canada, Appendix D****Expenditures, 7.5**

- capital, 5.1.3, Appendix B
- • post-February 23, 1998 dispositions of R&D assets, 5.10.4
- • prescribed special-purpose buildings, 5.10.1(2)
- • shared-use equipment, 5.10.2
- • retroactive deductions, Appendix F
- • summary of capital SR&ED asset questions, 5.10.3
- • used for all or substantially all, 5.10.1(1)
- current, 5.1.2, Appendix B
- • current SR&ED expenditure summary, NM-49, 5.9
- limit, Appendix D
- pool, 5.11.1, 9.2
- • legislative changes, NM-83
- qualifying, small amount of, 9.2
- total qualifying expenditures for ITC purposes, 5.11.2

**Experimental development, 4.6.2*****Factors affecting Spending on Research & Development (R&D)  
Performance by Firms in Canada, 1990, 2.2, 2.3.1*****Fields of Science and Technology**

- breakdown of, 3.9

***Financial Reporting in Canada, 8.2*****Financial review, 6.4.1****Foreign consultants, 5.15.3**

**Forms**

- Alberta
  - AT1 Schedule 9, 10.11.10
  - AT1 Schedule 9 Supplemental, 10.11.11
  - AT1 Schedule 16, 10.11.12
  - AT1 Schedule 29, 10.11.13.2
  - AT4970, 10.11.13.1
  - Information Circular SRED-1R3, 10.11.8.1
  - Listing of SR&ED Projects Claimed in Alberta, 10.11.13
  - Special Notices, 10.11.14
- British Columbia
  - Schedule 425, 10.8.5
  - T666, NM-65, 10.8.7
- Canada
  - CRA Form 31 “Investment Tax Credit”, 5.13, Appendix D
  - T2S(1), 4.1.1, 8.4, 8.7, 8.7.2, 8.7.4
  - T2 Sch 31, NM-65, Appendix D
  - T2 Sch 49, Appendix D
  - T2 Corporation Tax Return on Schedule 403, 10.9, 10.10
  - T661, NM-49, NM-65, 4.1.1, 4.1.3, 5.2.1(1), 5.3.1, 5.4, 5.5.1, 5.5.2(1), 5.9, 5.10.1(2), 5.11, 5.12, 5.13, 6.2, 6.3.1, 6.3.2, 6.5, 8.7, 8.7.1, 8.7.3, 10.3.5, Appendix D, Appendix G
  - T1111, 10.6
  - T1145, NM-51, 5.1, 5.5.2(3), 9.2, Appendix D
  - T1146, NM-53, 5.1, 5.5.2(3), Appendix D
  - T1174, 5.1, Appendix D
  - T1263, 5.1, Appendix D
  - T2038 (Corp.), Appendix D
  - T2038 (Ind.), Appendix D
  - T4088, NM-57, Appendix D
  - filing of, NM-65, 5.1
- Manitoba
  - Schedule 380, 10.5.5, 10.5.7
- New Brunswick
  - Schedule 360, 10.6.5, 10.6.7
- Newfoundland
  - Schedule 301, 10.7.5, 10.7.7
  - T1129 10.7.5, 10.7.7
- Nova Scotia
  - Schedule 340, NM-65, 10.4.5, 10.4.7
- Ontario

- • innovation tax credit form (OITC), 10.3.7
- • Ontario Research and Development Tax Credit (ORDTC) Claim Form, 10.3.8
- • Schedule 506, 10.3.11
- • Schedule 568, 10.3.13
- Quebec
  - • RD-222-V, 10.2.5, 10.2.7
  - • RD-1029.7-V, 10.2.7
  - • RD-1029.8.6-V, 10.2.7
  - • RD-1029.8.6-V-A, 10.2.7
  - • RD-1029.8.6-V-B, 10.2.7
  - • RD-1029.8.9.03-V, 10.2.7
  - • RD-1029.8.9-V-B, 10.2.7
  - • RD-1029.8.16.1-V, 10.2.7
  - • RD-1029.8.16.6-V, 10.2.7
- Saskatchewan
  - • Schedule 403, 10.9.5, 10.9.6
- Yukon
  - • Schedule 442, 10.10.5, 10.10.7

#### **GAAR, 5.8.2**

#### **Government and non-government assistance, 5.7**

- defined, 5.7.2
- receipt and payment, 5.7.1

#### **Government Documents, See also Guides, Guidelines, Information Circular, Interpretation Bulletin**

- *Chemical Guidance Document#1-Shop Floor SR&ED*, Appendix C
- *Chemical Guidance Document#2-Qualifying Work*, Appendix C
- *Food and Consumer Packaged Goods Sector - SR&ED Guidance Document*, Appendix C
- *Guidance to Sources of SR&ED Evidence for Software Claims*, 4.6.1(2), Appendix C
- *Information for Agricultural Organizations and Farm Producers on Access to SR&ED*
- *Investment Tax Credits*, Appendix C
- *Plant Breeding and Seed Industry SR&ED - Program Guidance Paper*, Appendix C
- *Plastics Materials, Processing Equipment and Tool Making Case Studies*, Appendix C

- *Plastics Materials, Processing Equipment and Tool Making Guidance*, Appendix C
- *SR&ED - Guidance Document: Controlled Environment Crop Production (Draft)*, Appendix C
- *SR&ED - Guidance Document on Crop Production Controlled Environment*, Appendix C
- *SR&ED - Guidance Document for In-Situ Heavy Oil and Bitumen R&D*, Appendix C
- *SR&ED Investment Tax Credit for Farm Producers*, Appendix C
- *SR&ED Program Service Standards*, NM-5, Appendix C
- *SR&ED Project Definition - Principles and Q and A sheet for project definition paper*, 4.6.5, Appendix C
- *SR&ED Tax Incentive Program Joint Review Presentation*, Appendix C
- *Software/IT Sector Guidance*, Appendix C
- *Sufficiency of Supporting SR&ED Evidence for Software Claims*, 4.6.1(3), Appendix C
- *Textile Industry Guidance Document*, Appendix C

**Grants**

- Innovation Employment Grant (Alberta), NM-45, 10.11.13.1, 10.11.13.2, 10.11.15

**Guides**

- *Cross-Sector Shop Floor Guidance Document*, 4.6.3, Appendix C
- *Guide on Eligibility of Software Projects for the SR&ED Tax Credits and the Development and Documentation of Claims*, 4.6.1(1), Appendix C
- *Guide Recognizing Experimental Development*, 4.6.2, Appendix C
- *Guide to Claiming Scientific Research and Experimental Development*, Appendix D
- *Guide to Conducting a Scientific Research and Experimental Development Review*, Appendix C
- *Guide to Supporting Technical Aspects of a Scientific Research and Experimental Development (SR&ED) Claim*, 4.6.4, Appendix C
- *SR&ED Project Definition - Principles and Q and A sheet for project definition paper*, 4.6.5, Appendix C

**Guidelines**

- *Guidelines for Conducting a Technical Review*, 6.7.1

- *Guidelines for Resolving Claimants SR&ED Concerns*, 6.4.1, Appendix C, Appendix F

***Income Tax Act (British Columbia)***, 10.8.5, 10.8.6

***Income Tax Act (Canada)***

- excerpts, Appendix E
- proposed legislative status, Appendix E
- regulations, Appendix E
- • Reg. 2900, 4.3.1, 5.8.1
- • Reg. 2900(2), 5.8.1, 5.8.3, 5.15.2
- • Reg. 2900(3), 5.8.1, 5.8.3
- • Reg. 2900(3)(b), 5.14.2
- • Reg. 2900(4), 5.8.2
- • Reg. 2900(7), 5.8.2
- • Reg. 2900(11), 5.10.2
- • Reg. 2902, 5.8.1, 5.8.3, 9.3.3, Appendix B
- • Reg. 2902(a)(i)(A), 4.3.1, 5.8.1
- • Reg. 2902(b), 5.10.1(2), 9.2
- • Reg. 2902(2), 4.3.1
- • Reg. 2902(2)(b), 4.3.1, 5.8.1, 5.14.2
- • Reg. 2902(3), 4.3.1
- • Reg. 2903, 5.10.1(2)
- s. 12(1), Appendix E
- s. 37, 5.15.2, 8.7, 9.2
- s. 37(1), 5.5.2(1), 5.5.2(3), 5.8.1, 5.8.2, 5.15.1, 5.15.2, 8.7.2, Appendix B
- s. 37(1)(a), 5.8.2
- s. 37(1)(a)(i), 5.5.2(1)
- s. 37(1)(a)(ii)(A)(111), 5.10
- s. 37(1)(a)(ii)(D), 5.5.2(1)
- s. 37(1)(b), 5.10, Appendix B
- s. 37(1)(c), 5.7.1
- s. 37(1)(d), 5.7.1, 10.1.1
- s. 37(1)(e), 8.4
- s. 37(2), 5.15.1, 5.15.2
- s. 37(3), 6.3.3
- s. 37(4), 7.5
- s. 37(8), 5.3.2, 5.3.3, 5.8.1, 5.10.2, 5.15.2
- s. 37(8)(a)(i), 5.15.2



- s. 38(8)(a)(ii)(B), 5.8.2, 5.10, 9.2
  - s. 38(8)(d), 5.10
  - s. 127, Appendix E
  - s. 37(13), 5.5.2(3)
  - s. 127(5), 5.5.2(1), 5.7.2
  - s. 127(6), 5.7.2
  - s. 127(9), 5.7.2, 5.8.1, 5.15.1, 10.1.1, 10.2.5, 10.3.1, 10.5.1, 10.5.5, 10.6.1, 10.6.5, 10.7.1, 10.7.5, 10.8.1, 10.8.5, 10.9.1, 10.10.1, 10.10.5
  - s. 127(10.2), 8.3.1
  - s. 127(11.1)(c), 10.1.1
  - s. 127(11.7), 5.5.2(3)
  - s. 127(13), 5.5.2(2)
  - s. 127(20), 5.5.2(2)
  - s. 127(27), 7.3.2
  - s. 127.1, Appendix E
  - s. 143.3, Appendix E
  - s. 149(7), 5.5.1(1)
  - s. 163(2), Appendix F
  - s. 165(1), 6.3.3, 6.4.1
  - s. 194(2), Appendix E
  - s. 220, Appendix E
  - s. 239, 6.3.3
  - s. 241, 6.3.2, 6.3.3
  - s. 248(1), 3.1, 3.4, 3.5, 3.8.1, 3.8.2, 4.3.1, 5.5.2(3), 5.15.2, 6.3.3, Appendix E, Appendix F
  - s. 248(1)(e), 3.8.3
  - s. 248(1)(f), 3.8.4
  - s. 2.48(1)(g), 3.8.5
  - s. 248(1)(h), 3.8.6
  - s. 248(1)(i), 3.8.7
  - s. 248(1)(j), 3.8.8
  - s. 248(1)(k), 3.8.9
  - s. 251, 9.2
  - s. 251(1)(b), 9.2
- Income Tax Act (Manitoba)*, 10.5.6**
- s. 7.3, 10.5.5
  - s. 7.4, 10.5.5

***Income Tax Act (New Brunswick), 10.6.6******Income Tax Act (Nova Scotia), 10.4.6***

- s. 41, 10.4.5

***Income Tax Act (Saskatchewan), 10.9.6******Income Tax Act (Yukon), 10.10.6*****Industrial sector**

- R&D comparisons by, 2.1

**Industry comparisons**

- Introduction, 2.1

**Information Circular**

- IC-86-4R3, 3.3, 3.4, 3.8.2, 3.8.3, 3.8.5, 4.6, Appendix C
- IC-86-R42 Supplement 1, Appendix C
- IC-86-R42 Supplement 2, Appendix C
- IC-94-1, Appendix C
- IC-94-2, Appendix C
- IC-97-1, 4.6, Appendix C
- IC SRED-1R3 (Alberta), 10.11.8.1

**Interpretation bulletin**

- IT-151R4, Appendix C
- IT-151R5, Appendix C
- IT-419R, 9.2

**Interpretation difficulties, 7.1**

- allocation of salary costs to work performed, 7.4
- differences between material expenses and consulting expenses, 7.6
- documentation difficulties, 7.2
- expenditures to acquire rights vs expenditures which may result in potential rights, 7.5

**Investment tax credits (ITCs), 1.3.2, 2.1, 5.13**

- accounting for, 8.4
- Advisory for claiming ITCs, NM-97
- benefit calculations and tax rates, 1.6
- Canadian-controlled foreign start-up corporations, 7.1
- Canadian-controlled private corporations, 1.3.2

- carry forward, 5.13
- delays in issuing refunds, Appendix B
- development costs, 8.3.1
- expenditures, 8.3.2
- measurement uncertainty, 8.5
- phase-out, 1.3.2
- policy document, NM-9, NM-89
- qualified expenditure limit, 1.3.2
- provincial
  - rates, 10.1
  - taxability of, 10.1.1
- recapture of, NM-103, 5.3.3, 7.3.2, Appendix F
- speeding up retrieval of, 9.2
- taxable capital
  - phase out range, 1.3.2
- taxable income
  - phase out range, 1.3.2
- unpaid amounts
- stock options

**Labour costs, 5.2**

- agreement among associated corporations to allocate salary wages of specified employees for SR&ED, 5.2.8
- allocated cost of hours, 5.2.4
- bonus eligibility, 5.2.5
- disclosure on T661 and documentation, 5.2.1(1)
- employee benefits, 5.2.3
- other calculation methods, 5.2.6
- R&D employee staff classification, 5.2.7
- salary, 5.2.1(2)
- specified shareholders and employees, 5.2.1(3)
- summary of R&D Labour/Proxy base inclusion rules, 5.2.9
- time system, 5.2.2
- unpaid amounts, 5.2.1(4)
- wages, 5.2.1(2)

**Leases, 5.6****Manitoba**

- Investment tax credit, 1.6.6

- large corporations, 1.6.15
- tax credit
  - calculating credit, 10.5.2
  - how to claim, 10.5.5
  - legislation, 10.5.6
  - overview, 10.5.1
  - partnerships, 10.5.4
  - renouncing credit, 10.5.3, 10.5.8
  - Schedule 380, 10.5.7
  - trusts, 10.5.4

**Market research, 3.8.3****Material expenses**

- differences between consulting expenses, 7.6

**Measurement uncertainty, 8.5****Medical sector**

- SR&ED claims, NM-17
- medical professional corporations, NM-17
- physicians, NM-17

**Multiprovincial case study, Appendix C****Negative capital tax, 8.3.1**

- Implications for management and financial statement preparers, 8.3.1(1)
- Implications for shareholders, 8.3.1(2)
- Potential legislative solutions, 8.3.1(3)

**New Brunswick**

- Investment tax credit, 1.6.7
- large corporations, 1.6.16
- tax credit
  - calculating, 10.6.2
  - claiming credit, 10.6.5
  - legislation, 10.6.6
  - overview, 10.6.1
  - partnerships, 10.6.4
  - renouncing, 10.6.3
  - Schedule 360, 10.6.7

- • trusts, 10.6.4

**Newfoundland and Labrador**

- Investment tax credit, 1.6.5
- tax credit
  - • calculating credit, 10.7.2
  - • claiming credit, 10.7.5
  - • legislation, 10.7.6
  - • overview, 10.7.1
  - • partnerships, 10.7.4
  - • renouncing, 10.7.3
  - • Schedule 301, 10.7.7
  - • T1129, 10.7.5, 10.7.7
  - • trusts, 10.7.4

**Non-arm's length parties, 5.5.2(2), 5.5.2(3)**

- forms
  - • T1145, NM-51, 5.5.2(3), Appendix D
  - • T1146E, NM-53, 5.5.2(3), Appendix D

**Northwest Territories**

- Investment tax credit, 1.6.5

**Nova Scotia**

- Investment tax credit, 1.6.5
- large corporations, 1.6.14
- legislation, 10.4.6
- Schedule 340, 10.4.5, 10.4.7
- tax credit
  - • calculating credit, 10.4.2
  - • how to claim, 10.4.5
  - • overview, 10.4.1
  - • partnerships, 10.4.4
  - • renouncing credit, 10.4.3
  - • trusts, 10.4.4

**Ontario**

- after tax savings, 1.2
- calculating credit, 10.3.2
- claiming credit, 10.3.5
- innovation tax credit (OITC), 10.3.7
- Investment tax credit, 1.6.3

- large corporations, 1.6.12
- legislation, 10.3.6
- overview, 10.3.1
- partnerships, 10.3.4
- renouncing credit, 10.3.3
- research and development credit (ORDTC), 10.3.8
- small businesses
- tax rate reduction, NM-29
- trusts, 10.3.4

**Overhead attribution rules, 9.2****Partnerships**

- British Columbia, 10.8.4
- limited, Appendix B
- Manitoba, 10.5.4
- New Brunswick, 10.6.4
- Newfoundland, 10.7.4
- Nova Scotia, 10.4.4
- Ontario, 10.3.4
- Quebec, 10.2.4
- Saskatchewan, 10.9.4
- Yukon, 10.10.4

**Patents**

- CCA rate for, 1.7.1
- withholding tax exemption for, 1.7.2

**Pre-claim review, 6.6.0****Prescribed special-purpose buildings, 5.10.1(2)****Problems interacting with incentive provisions**

- activism, 5.14.1
- small and unallocated R&D, 5.14.2

**Project**

- activity vs., 4.1.1

**Prospecting, exploring or drilling for or producing minerals, petroleum or natural gas**

- not R & D, 3.8.6

**Prototype**, Appendix F

- costs, 7.3.1
- general, 7.3
- recapture of investment tax credit, 7.3.2
- year-end planning, 9.3.2

**Provincial overview**, 1.5

- incentives, 10.1

**Proxy method**, 5.8.2, 9.3.3, Appendix B

- legislative changes, NM-85

**Qualified staff**, 3.6**Quality control**

- not R&D, 3.8.4

**Quebec**

- after tax savings, 1.2
- • exclusion threshold, 1.2
- budget
- • changes to, NM-29
- calculating credit, 10.2.2
- • R & D structure, 10.2.2(a)
- claiming credit, 10.2.5
- forms, 10.2.7
- Investment tax credit, 1.6.2
- large corporations, 1.6.11
- legislation, 10.2.6
- overview, 10.2.1
- partnerships, 10.2.4
- renouncing credit, 10.2.3
- trusts, 10.2.4

**R&D comparatives**

- introduction, 2.1
- use, 2.1

**Research in social sciences or humanities**

- not R&D, 3.8.5

**Revenue Canada round table questions and commentary**

- action plan for improving SR&ED program, Appendix B
- administrative aspects of program - pre-claim project review, Appendix B
- administrative structure, Appendix B
- agents, Appendix B
- audit approach based on risk assessment, Appendix B
- audit backlog due to September 13, 1994 filing deadline, Appendix B
- bubble approach, Appendix B
- capital disposition, Appendix B
- carve-out and consoltex decisions, Appendix B
- claiming ICTs for statute-barred years, Appendix B
- clinical trials, Appendix B
- commercial production, Appendix B
- contributions to “industry research institute”, Appendix B
- current or capital expenditures, Appendix B
- deductions under s. 37(1)(b), Appendix B
- documentation required in support of projects, Appendix B
- escrow funds, Appendix B
- ineligibility as SR&ED where process has little documentation, Appendix B
- limited partnerships, Appendix B
- meaning of “materials consumed”, Appendix B
- meaning of “related to the business” and flow-through of deductions with limited partners, Appendix B
- netting experimental production income against SR&ED expenditures, Appendix B
- new audit policy, Appendix B
- non-residents, eligibility of payments to, Appendix B
- paid salaries/wages and incurred salaries/wages, Appendix B
- proxy method - direct or indirect salaries, Appendix B
- quick flips, Appendix B
- refundable investment tax credit, Appendix B
- requirement to be carrying on business, Appendix B
- review by science consultant for SR&ED eligibility, Appendix B
- review of claims, Appendix B
- rights of taxpayer respecting appointment of science consultant, Appendix B



- SR&ED outside Canada, Appendix B
- SRTC transactions, Appendix B
- Sale of know-how, Appendix B
- scientific research guidelines, Appendix B
- scientific research tax credits, Appendix B
- scientific research tax shelters, Appendix B
- sole business as R&D test, Appendix B
- status of software claims with science advisors, Appendix B
- tax credit audit - third party payments, Appendix B
- technical matters, Appendix B
- transfer pricing, Appendix B
- travel expenses, Appendix B
- treatment of employee supervision, Appendix B
- use of directors' resolutions to create CCPC, Appendix B
- when are activities in support of SR&ED vs. commercial production, Appendix B

**Rights**

- expenditures to acquire vs expenditures which may result in potential, 7.5

**Routine data collection**

- not R&D, 3.8.9

**Routine engineering**

- not R&D, 3.8.2

**Routine testing**

- not R&D, 3.8.4

**Rules, 1.3**

- deduction, 1.3.1
- investment tax credit, 1.3.2

**SR&ED**

- Advisory for claiming ITCs, NM-97
- Budget review, NM-77
- CRA Joint Review presentation, Appendix C
- deadlines, extended, NM-47, NM-65
- • corporations, NM-47, NM-65
- • individuals, NM-47, NM-65

- • trusts, NM-48
- defined, NM-69, NM-79, 3.1
- directly engaged in
  - • meaning of, 9.2
- documenting prior years of, 9.2
- eligibility of work, NM-69
- Federal legislative proposals status, NM-11
- filing a claim, NM-55, NM-79, 5.1
- • physicians, medical professional corporations, NM-17
- ineligibility of work, NM-75
- Independent federal innovation and investment agency, NM-77
- overhead and other expenditures, NM-98
- outside Canada, Appendix B
  - • foreign activities in support of, 5.15.2
  - • foreign consultants, 5.15.3
  - • general, 5.15.1
- policies
- privacy impact assessment summary, NM-43
- requirements, 3.1
  - • qualified staff, 3.6
  - • scientific and technical content and documentation, 3.5
  - • technological advancement, 3.3
  - • technological documentation retained, 3.7
  - • technological uncertainty, 3.4
- small and unallocated, 5.14.2
- success stories, NM-31
- tax incentives, NM-105
- three-legged stool, 3.1
- virtual visits, NM-67
- what is not
  - • commercial production, 3.8.7
  - • introduction, 3.8.1
  - • market research, 3.8.3
  - • prospecting, exploring or drilling for or producing minerals, petroleum or natural gas, 3.8.6
  - • quality control, 3.8.4
  - • research in social sciences or humanities, 3.8.5
  - • routine data collection, 3.8.9
  - • routine engineering, 3.8.2
  - • routine testing of materials, devices or products, 3.8.4

- sales promotion, 3.8.3
- style changes, 3.8.8

**SR&ED Discussion Paper 1-2000, 6.1****SR&ED Service Standards**

- delays, potential reasons for, 70-10.2
- non-refundable claims, NM-6
- refundable claims, process time, NM-5, 70-10.2
- success rate, NM-6, 70-10.1

**SR&ED tax incentive program, NM-105, 2.1****Salary costs**

- accrual now, deducted later, 9.2
- allocation of, to work performed, 7.4

**Sales promotion**

- not R&D, 3.8.3

**Saskatchewan**

- tax credits
- calculating credit, 10.9.2
- claiming credit, 10.9.5
- legislation, 10.9.6
- overview, 10.9.1
- partnership, 10.9.4
- renouncing claim, 10.9.3
- Schedule, 403, 10.9.7
- trusts, 10.9.4

**Science and Statistics, 3.2****Scientific and technical content and documentation, 3.5****Scientific research,**

- accounting for, 8.2
- guidelines, Appendix B
- tax shelters, Appendix B

**Scientific research tax credit, 6.1, Appendix B****Science reviewer**

- appeal, 6.4.1

- background, 6.3.1
- recourse for refusal of, 6.3.3
- review interaction, 6.3.2
- review strategy, 6.4

**Self-Assessment and Learning Tool (SALT), NM-95, Appendix C****Shared-use equipment, 5.10.2****Statistics**

- comparative, 2.1
- specific, guide to, 2.2

**Statistics Canada, 2.1, 2.2**

- Bulletin, 3.2
- Science and Statistics, 3.2

**Style changes**

- not R&D, 3.8.8

**Subcontractors, 5.4**

- payments to, 9.2, Appendix F

**T2 Schedule 1, 4.1.1, 8.7, Appendix D**

- model entries on, 8.7.4
- Transactions within, 8.7.2

**T661 review, 4.1.1, 4.1.3, 5.9, 5.10.1(2), 6.2, 6.3.1, 6.3.2, 6.5, 8.7, Appendix D**

- contractors, 5.4
- direct material disclosure, 5.3.1
- expenditure pool, 5.11.1
- legislative changes, NM-83
- labour cost disclosure, 5.2.1(1)
- other uses of, 5.11
- project documentation summary, 5.12
- samples, Appendix G
- third party payments, 5.5.1
- contract payments, 5.5.2(1)
- total qualifying expenditures for ITC purposes, 5.11.2
- transactions within, 8.7.1

**Tax accounting requirements**

- allowable costs, 5.1.1
- capital expenditures, NM-49, 5.1.3, 5.10
- • post-February 23, 1998 dispositions of R&D assets, 5.10.4
- • prescribed special-purpose buildings, 5.10.1(2)
- • shared-use equipment, 5.10.2
- • summary of capital SR&ED asset questions, 5.10.3
- • used for all or substantially all, 5.10.1(1)
- contractors and subcontractors, 5.4
- current expenditures, 5.1.2
- • current SR&ED expenditure summary, 5.9
- direct material, *See* **Direct material**
- government and non-government assistance, 5.7
- introduction, 5.1
- labour costs, *See* **Labour costs**
- leases, 5.6
- methods of overhead allocation
- • proxy method, 5.8.2, 9.3.3
- • recommended calculation and interaction, 5.8.3
- • traditional method, 5.8.1, 9.3.3
- prescribed proxy amount election, 5.1.4
- • legislative changes, NM-83
- third party payments, *See* **Third party payments**

**Tax Court of Canada**

- rule changes, 6.4.2

***Tax Court of Canada Act***, 6.4.2**Tax credits,**

- accounting for, 8.4
- • cost reduction approach, 8.4
- • flow-through method, 8.4
- Alberta, 10.11
- British Columbia, 10.8
- Manitoba, 10.5
- New Brunswick, 10.6
- Newfoundland, 10.7
- Nova Scotia, 10.4
- Ontario, 10.3
- Quebec, 10.2

- Saskatchewan, 10.9
- summary, 10.1.2
- Yukon, 10.10

**Tax planning**

- compliance planning articles
- • documenting R&D claims, 9.3.1
- • proxy decision, 9.3.3
- • R&D learning curve, 9.3.4
- • year-end planning, 9.3.2
- general, 9.1
- questions, 9.2
- strategy ideas, 9.2

**Tax rates, 1.6**

- illustrative, 1.6, 1.6.17
- specific benefit calculations and, 1.6

**Tax return adjustments, 8.7**

- model entries on T2 Schedule 1, 8.7.4
- summary, 8.7.3
- transactions within T2 Schedule 1, 8.7.2
- transactions within T661, 8.7.1

**Tax review**

- appeal procedures, 6.4.1
- client services, 6.6
- • account executive, 6.6.1
- • pre-claim review, 6.6.0
- • Preclaim Project Review Service (PCPR), 6.6.2
- CRA request for information, 6.1.1
- general, 6.5
- history, 6.1
- overview, 6.2
- review strategy, 6.4
- science reviewer, 6.3
- Tax Court appeal rule changes, 6.4.2

**Tax shelters**

- scientific research, Appendix B

**Tax strategy, 1.4*****Taxation Act, 2007 (Ontario), 10.3.6******Taxation Act (Quebec), 10.2.6***

- Regulation respecting, 10.2.6

**Technical documentation requirements**

- activity costs, 4.4.2(2)
- activity description, 4.4.2(1)
- computer science, work in, 4.6
- current documentation, 4.2
  - principle investigator, 4.2.1
    - activity sheet, 4.2.1(1)
    - source of information, 4.2.1(2)
  - project information and documentation, 4.2.2
    - current project documentation, 4.2.2(2)
    - general, 4.2.2(1)
- information technology research, 4.6
- project/activity hierarchy, 4.5
  - sample project/activity description errors, 4.5.1
- project cost summary, 4.4.2(4)
- project description, 4.4.2(3)
- problems
  - certainty, 4.3.2
  - conclusion, 4.3.6
  - manager time, 4.3.1
  - prototypes, 4.3.3
  - research outside country, 4.3.4
  - routine, 4.3.5
- setting stage, 4.1
  - corporate R&D editor, 4.1.2
  - corporate-wide information, 4.1.3
  - project vs. activity, 4.1.1
- technical employee information, 4.4.2(5)

**Technical review**

- guidelines, 6.7

**Technological advancement, 3.3****Technological uncertainty, 3.4**

**Third party payments, Appendix F**

- approval process, Appendix F
- contracts for R&D, 5.5.2
  - contract expenditures, legislative changes, NM-81
  - contract payments, 5.5.2.(1), Appendix F
  - forms and interpretation problems, 5.5.2(3)
  - non-arm's length parties, 5.5.2(2), 5.5.2.(3)
- disclosure on T661, 5.5.1
- payments to subcontractors, and, 5.5.1(1)
- donations vs., 9.2
- policy, NM-109, Appendix F
- tax credit audit, Appendix B

**Three-legged stool, 3.1, 3.2****Transfer pricing**

- TPM-17, Government assistance, Appendix C

**Trusts**

- British Columbia, 10.8.4
- Manitoba, 10.5.4
- New Brunswick, 10.6.4
- Newfoundland, 10.7.4
- Nova Scotia, 10.4.4
- Ontario, 10.3.4
- Quebec, 10.2.4
- Saskatchewan, 10.9.4
- Yukon, 10.10.4
- Virtual visits, NM-67

**Withholding tax exemption, 1.7.2****Yukon**

- investment tax credit, 1,6.7.5
- tax credits
  - calculating, 10.10.2
  - claiming, 10.10.5
  - legislation, 10.10.6
  - overview, 10.10.1
  - partnerships, 10.10.4
  - renouncing, 10.10.3



- • Schedule 446, 10.10.7
- • trusts, 10.10.4

