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Guide to the Taxation of R&D Expenses

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Highlights

This release updates Provincial Incentives Related Forms in Volume 1, and Appendix A, R&D Legal Cases and Brief Commentary and Appendix D, Federal Government Forms, Instruction Books and Guides in Volume 2.

Volume 1

• Chapter 10 — Provincial Incentives Related Forms:

- Summary of provincial and territorial research & development (R&D) tax credits (section has been updated and refreshed);
- Quebec: updates to Taxation Act and Regulation Respecting the Taxation Act;
- Ontario: updates to the *Taxation Act, 2007*, and Schedule 568: Ontario Business Research Institute Tax Credit (OBRITC) Claim Form;
- Manitoba: updates to The Income Tax Act;
- New Brunswick updates to Income Tax Act; and
- Alberta: Alberta Corporate Tax Act, Form AT4970: Listing of Innovation Employment Grant Projects Claimed in Alberta.

Volume 2

• Appendix A — R&D Legal Cases and Brief Commentary

One new case summary and author commentary has been added:

- Biscuiterie Dominic v. The King, an appeal concerning disallowed Scientific & Experimental Development tax credits for projects deemed routine rather than technologically uncertain.
- Appendix D Federal Government Forms, Instruction Books and Guides
 - o Form T2 Schedule 31: Investment Tax Credit Corporations.