

Index

ACCOUNT EXECUTIVE SERVICE

Generally, **7:13**

ACCOUNTING

Development costs, **9:3 to 9:7**

General, **9:1**

Journal entries, **9:10**

Other issues, **9:9**

Proxy method for overhead
expenses, **1:26, 9:11 to 9:15**

Scientific research, for, **9:2**

Tax credits, for, **9:8**

cost reduction approach, **9:8**

flow-through method, **9:8**

Tax return adjustments, **9:11 to 9:15**
model entries on T2 Schedule 1,
9:15

summary, **9:14**

transactions within T661, **9:12**

transactions within T2 Schedule
1, **9:13**

ACTIVITY

Project vs., **5:2**

ACT RESPECTING INCOME TAX (NEWFOUNDLAND)

Generally, **11:54**

ALBERTA

Corporate Tax Act, **11:82, 11:92**

Innovation Employment Grant,
1:11, 11:92

AT1, Sch. 29, **11:92**

AT4970, **11:92**

guide to claiming, **11:92**

Information Circular IEG-1,
11:92

Partnerships and trusts, **11:80**

ALBERTA—Cont'd

Tax credits

calculating, **11:78**

claiming, **11:81**

elimination of, **1:6**

government documents

Alberta Corporate Tax Special
Notice, **11:83**

Alberta Notice SR&ED
Frequently Asked Ques-
tions, **11:84**

ATI Sch. 9, **11:86**

Guide to Claiming the Alberta
SR&ED Credit, **11:85**

Information Circular IEG-1,
11:92

Information Circular SRED-
IR3, Alberta SR&ED Tax
Credit, **11:84**

legislation, **11:82**

renouncing, **11:79**

APPEAL PROCEDURE

Generally, **7:8**

Financial review, **7:8**

Science review, **7:8**

Tax Court of Canada rule changes,
7:9

AUSTRALIAN STANDARD RESEARCH

CLASSIFICATION SYSTEM

Generally, **4:9 to 4:17**

BENEFITS

Generally, **2:2**

After tax savings, **2:2**

Calculations, **2:8 to 2:30**

BRITISH COLUMBIA

Investment tax credit, **2:12**

BRITISH COLUMBIA—Cont'd

Large corporations, **2:22**

Tax credits

calculating credit, **11:57**

claiming, **11:60**

legislation, **11:61**

overview, **11:56**

partnerships, **11:59**

renouncing credit, **11:58**

T666, **11:62**

trusts, **11:59**

BROCHURE

RC4270(E), **7:13**

**CANADA EMERGENCY WAGE
SUBSIDY (CEWS)**

Affecting SR&ED claims, **1:18**

**CANADA REVENUE AGENCY
APPLICATION POLICY
PAPERS**

Addendum to Application Policy
SR&ED 2000-01, **App. F:20**

Capital Expenditures—Retroactive
Deductions under subsection
37(1), **App. F:8**

Capital Property intended to be used
all or substantially all for
SR&ED, **App. F:28**

Claimants' Entitlements and
Responsibilities, **App. F:10**

Claims for ISO 9000 Registration,
App. F:6

Conflict of Interest with regard to
outside consultants, **App. F:7**

Cost of Materials for SR&ED, **App.
F:19**

Definition of "Contract Payments"
and Eligible Payments to
Subcontractors, **App. F:3**

Directly undertaking Supervising or
Supporting v. "Directly
Engaged" SR&ED Salary and
Wages, **App. F:13**

Eligibility of Activities Performed
to Establish User Require-

**CANADA REVENUE AGENCY
APPLICATION POLICY
PAPERS—Cont'd**

ments in the Area of Technical
Aids for Disabled as per
Subsection 248(1) of the
Income Tax Act, **App. F:17**

Eligibility of Clinical Research in
the Pharmaceutical Industry,
App. F:15

Eligibility of the Preparation of
New Drug Submissions, **App.
F:14**

Expenditures Incurred for
Administrative Salaries or
Wages—"Directly Related"
Test, **App. F:25**

Experimental Production and Com-
mercial Production with
Experimental Development
Work-Allowable SR&ED
Expenditures, **App. F:26**

Filing Requirements for Claiming
SR&ED, **App. F:30**

Government Assistance-Treatment
of Provincial and Territorial
SR&ED Assistance, **App. F:33**

Guidelines for Resolving Claim-
ants' SR&ED Concerns, **App.
C:11, App. F:21**

Linked Activities, **App. F:4**

Multinational Clinical Trials, **App.
F:24**

Payments to Third Parties for
SR&ED, **App. F:11**

Penalties under subsection 163(2),
App. F:12

Prototypes, Custom Products, Com-
mercial Assets, Pilot Plants and
Experimental Production,
App. F:26

Recapture of Investment Tax Credit,
1:34, App. F:22

Research Chairs, **App. F:23**

Science Eligibility Guidelines for
the Oil, Gas and Mining
Industries, **App. F:5**

**CANADA REVENUE AGENCY
APPLICATION POLICY
PAPERS—Cont'd**

Summary Policies, CRA SR&ED
Assistance and Contract Pay-
ments, **App. F:79**
Capital Expenditures, **App. F:74**
Claims for Partnerships, **1:27,**
App. F:82
Contract Expenditures for
SR&ED Performed on
Behalf of a Claimant, **1:24,**
App. F:70
Developing an Asset Policy, **App.**
F:62
During Production Runs, **App.**
F:63
Eligibility of Work for SR&ED
ITCs, **App. F:61**
Filing Requirements Policy, **App.**
F:66
Gross Negligence Penalty on
Overstated SR&ED Claims
Policy, **App. F:86**
Investment Tax Credit, **1:2, 1:28,**
App. F:80
Lease Expenditures, **App. F:71**
Materials for SR&ED, **App. F:69**
Overhead and Other
Expenditures, **App. F:49**
Pool of Deductible SR&ED
Expenditures, **1:25, App.**
F:75
Prescribed Proxy Amount, **1:26,**
App. F:77
Recapture of SR&ED ITCs, **1:34,**
App. F:58
Salary or Wages, **App. F:68**
Shared-Use-Equipment, **App.**
F:78
Third Party Payments, **1:29, App.**
F:73
Total Qualified SR&ED
Expenditures for ITC
Purposes, **App. F:76**

**CANADA REVENUE AGENCY
APPLICATION POLICY
PAPERS—Cont'd**

Summary Policies, CRA SR&ED
—Cont'd
Traditional and Proxy Methods,
1:30, App. F:67
Taxable Supplier Rules, **App. F:27**
Tests and Studies Required to meet
Requirements in Regulated
Industries, **App. F:9**
The Natural Sciences and Engineer-
ing Research Council
(NSERC) Industrial Research
Chairs, **App. F:18**
Third Party Payments—Approval
Process, **App. F:16**
Whether testing to meet CEPA
Requirements, **App. F:2**

**CANADIAN-CONTROLLED
PRIVATE CORPORATION
(CCPC)**

After tax savings, **2:2**
Alberta
Investment tax credit, **2:17**
British Columbia
Investment tax credit, **2:12**
Defined, **10:2**
Enhanced tax credit, **1:2**
Federal
after tax costs, **10:2**
Budget 2019, **1:2**
investment tax credit, **1:3, 2:5,**
2:9
Manitoba
Investment tax credit, **2:14**
New Brunswick
Investment tax credit, **2:15**
Newfoundland and Labrador
Investment tax credit, **2:13**
Northwest Territories
Investment tax credit, **2:16**
Nova Scotia
Investment tax credit, **2:13**

**CANADIAN-CONTROLLED
PRIVATE CORPORATION
(CCPC)—Cont'd**

- Ontario
 - after tax costs, **10:2**
 - Investment tax credit, **2:11**
- Quebec
 - after tax costs, **10:2**
 - Investment tax credit, **2:10**
- Use of directors' resolutions to create, **App. B:30**
- Yukon
 - Investment tax credit, **2:18**

CAPITAL COST ALLOWANCE

- Rate for patents, **2:31**

CAPITAL EQUIPMENT

- Purchasing of, **10:2**

CASE LAW

- ACBK Management Inc. v. The King, **App. A:201**
- ACSIS EHR (Electronic Health Record) Inc. v. R., **App. A:133**
- A&D Precision Limited v. R., **App. A:167**
- Aeronautic Development Corporation v. R., **App. A:161**
- Aeronautic Development Corporation v. R. (Appeal), **App. A:161**
- AFD Petroleum Ltd. v. Canada (Attorney General), **App. A:134**
- AG Shield Canada Ltd. v. R., **App. A:153**
- Ainsworth Lumber Co. v. R., **App. A:57**
- Airzone One Ltd. v. The Queen., **App. A:194**
- Alex Parallel Computers Research Inc. c. R., **App. A:38**
- Alex Parallel Computers v. R., **App. A:123**
- Allcolour Chemicals Ltd. v. R., (1993), **App. A:16**

CASE LAW—Cont'd

- Allcolour Chemicals Ltd. v. R., (1997), **App. A:31**
- Allegro Wireless Canada Inc. v. R., **App. A:189**
- Andre Lamy Medicine Professional Corporation v. R., **App. A:180**
- Andrew A. Gibbon Enterprises Ltd. v. Canada, **App. A:25**
- Anne-Marie Chagnon Inc. v. The King, **App. A:205**
- Atelier Béton Inc. v. The Queen, **App. A:195**
- Auray-Blais c. R., **App. A:67**
- Aurora Marine Industries Inc. v. R., **App. A:53**
- Ayer's Cliff Investments International Inc. v. R., **App. A:46**
- Beton Mobile du Quebec Inc. c. R., **App. A:184**
- Bioartificial Gel Technologies (Bagtech) Inc., **App. A:112**
- Birchcliff Energy Ltd. v. R., **App. A:171**
- Biscuiterie Dominic Inc. et al (Appellant) v. The King, **App. A:211**
- Borealis Geopower Inc. v. R., **App. A:165**
- Bresse Syndic Inc. (Acting for the Bankruptcy of CO2 Solution Technologies Inc.) v. R., **App. A:192**
- Buhler Versatile Inc. v. R. (2012), **App. A:135**
- Buhler Versatile Inc. v. R. (Appeal), **App. A:160**
- CAE v. The Queen (Appeal), **App. A:196**
- CalAmp Wireless Networks Inc. v. R., **App. A:120**
- 6379249 Canada Inc. v. R., **App. A:128**
- 6398316 Canada Inc. (o/a Global Sustainable Solutions) v. R., **App. A:183**

CASE LAW—Cont'd

Canadian Solifuels Inc. v. R., **App. A:61**
 Canafic Inc. v. The King, **App. A:206**
 Canalerta Technologies Inc. v. M.N.R., **App. A:13**
 CCLC Technologies Inc. v. R., **6:30, App. A:19**
 CDD-REM Process, Vacuum Technology Corp. v. R., **App. A:55**
 Clevor Technologies Inc. v. R., **App. A:178**
 Com Dev Ltd. v. R., **App. A:42**
 Cominco Ltd. v. M.N.R., **App. A:3**
 Comparelli c. R., **App. A:168**
 Concept Danat Inc. c. La Reine, **App. A:169**
 Concept Plastics Ltd. v. R., **App. A:105**
 Consoltex Inc. v. R., **App. A:32**
 CO2 Solution Technologies Inc. v. R., **App. A:185**
 Cowan v. M.N.R., **App. A:4**
 CRL Engineering Ltd. v. R., **App. A:172**
 Cultures Laflamme (1984) Inc. c. M.N.R., **App. A:14**
 Datacalc Research Corp. v. R., **App. A:65**
 Data Kinetics Ltd. v. R., **App. A:39**
 Dave's Diesel Inc. v. R., **App. A:200**
 DAZZM INC. (Appellant) v. The King (Respondent), **App. A:211**
 Deans Knight Income Corporation v. R., **App. A:136**
 Developpements de Systemes Specialises Inc. c. R., **App. A:52**
 Dew Engineering & Development Ltd. v. R., **App. A:29**
 Dock Edge + Inc. v. R., **App. A:170**

CASE LAW—Cont'd

Dr. Murray Arlin Dentistry Professional Corp. v. R., **App. A:124**
 Drouin v. R., **App. A:48**
 Easy Way Cattle Oilers Ltd. v. R., **App. A:137**
 Editions Progitech inc. c. R., **5:22 to 5:30, App. A:68**
 Elements Chauffants Tempora Inc. v. R., **App. A:166**
 Emotion Picture Studios Inc. v. R., **App. A:138**
 Ergorecherche & Conseils Inc. c. R., **App. A:36**
 Eta Performance Systems Corp. v. M.N.R., **App. A:12**
 Exxonmobil Canada Ltd. & Exxonmobil Canada Hibernia Company Ltd. v. R., **App. A:174**
 Feedlot Health Management Services Ltd. v. R., **App. A:125**
 Fio Corp. v. R., **App. A:121**
 Flavor Net Inc. v. R., **App. A:157**
 Focus Microwaves Inc. v. Quebec Revenue Agency, **App. A:199**
 FOOi Inc v. The King (Respondent), **App. A:209**
 Formadrain Inc. v. R., **App. A:154**
 G.A. Borstad Associates Ltd. v. M.N.R., **App. A:10**
 Gestion ACBK Inc. (successor by amalgamation to Hydro LMR Inc.) (Appellant) v. His Majesty the King (Respondent), **App. A:212**
 Gestion Choisy-Tek Inc. c. R., **App. A:44**
 Gordon v. Canada., **App. A:177**
 Gordon v. R., **App. A:118**
 Halak v. M.N.R., **5:4, App. A:8**
 Highland Foundry Ltd. v. R., **App. A:17**
 Highweb & Page Group Inc. v. R., **App. A:131**
 HLP Solution Inc. c. R., **App. A:140**

CASE LAW—Cont'd

- HSC Research Development Corp. v. R., **App. A:22**
 Hubmar International Inc. v. Quebec Revenue Agency, **App. A:198**
 Hun-Medipharma Research Inc. v. R., **App. A:40**
 Hyman v. R., **App. A:24**
 Hypercube Inc. c. R., **App. A:129**
 Imapro Corp. v. R., **App. A:20**
 Immunovaccine Technologies Inc. v. R., **App. A:117**
 Indusol Industrial Control Ltd. v. R., **App. A:186**
 Inflection Analytics Ltd v. R., **App. A:141**
 Inro Consultants Inc. v. R., **App. A:58**
 International Nickel Co. v. M.N.R., **App. A:3**
 Iogen Corp. v. R., **App. A:26**
 JAFT Corp. v. Jones, **App. A:122**, **App. A:142**
 JEC Distributors Inc. v. The King, **App. A:204**
 Jentel Manufacturing Ltd. v. R., **App. A:109**
 Joel Theatrical Rigging Contractors (1980) Ltd. v. R., **App. A:155**
 J.P. Haynes & Associates Inc. v. R., **App. A:47**
 Kaleidescape Canada v. Computershare & Min. of National Revenue Laboratoire Du-Var Inc. c. R., **App. A:126**
 Kam-Press Metal Products Ltd. v. R., **App. A:179**
 Kam-Press Metal Products Ltd. v. R. (Appeal), **App. A:191**
 Kruger Wayagamack Inc. v. R., **App. A:143**
 Laboratoire Du-Var Inc. c. R., **App. A:127**
 Laforest Marketing Internationals Inc. v. R., **App. A:175**

CASE LAW—Cont'd

- Les Abeilles Service De Conditionnement Inc. c. R., **App. A:130**
 LGL Ltd. v. R.(1999), **App. A:41**
 LGL Ltd. v. R.(2000), **App. A:49**
 Life Choice Ltd. v. R., **App. A:150**
 Logitek Technology Ltd. v. R., **App. A:103**
 Logix Data Products Inc. v. R., **App. A:190**
 Lyrtech RD inc. c. R., **App. A:116**
 Mac & Mac Hydrodemolition Services Inc. v. Her Majesty R., **App. A:158**
 Mailloux c. R. (2000), **A:64**
 Mailloux c. R. (2002), **A:64**
 Manning Canning Kitchens Inc. (Appellant) v. The King (Respondent), **App. A:213**
 Manufacture Kute Knit Inc. (Appellant) v. Agence Du Revenu Du Quebec (Respondent) (2002), **App. A:210**
 McKeown c. R., **App. A:62**
 MDA Systems Ltd. c. Agence du revenu du Quebec, **App. A:187**
 Miller v. R., **App. A:56**
 Mimetix Pharmaceuticals Inc. v. R., **App. A:63**
 Minicom Data Corp. v. R., **App. A:11**
 MMV Capital Partners Inc. v. R., **App. A:182**
 Mold Leaders Inc. v. The King, **App. A:207**
 Morse v. M.N.R., **5:4**
 Multiview Inc. v. R., **App. A:35**
 Nashen & Nashen Consultants Inc. v. R., **App. A:59**
 National R&D Inc. v. R., **App. A:181**, **App. A:197**
 Northwest Hydraulic Consultants Ltd. v. R., **App. A:37**
 Oldcastle Building Products Inc. v. R., **App. A:148**

CASE LAW—Cont'd

- 1373744 Ontario Inc. v. R., **App. A:107**
- 1726437 Ontario Inc. v. R., **App. A:113**
- 2037625 Ontario Inc. v. R., **App. A:132**
- Paralight Laser Technologies Inc. v. Canada, **App. A:23**
- PCI Géomatics Enterprises Inc. c. R., **App. A:176**
- Power v. M.N.R., **6:35 to 6:39, App. A:7**
- Progressive Solutions Inc. v. R., **5:22 to 5:30, App. A:18**
- Promac Informatique Inc. c. R., **App. A:76**
- PSC Elstow Research Farm Inc. v. R., **App. A:104**
- Puissance de Recherches Générales Novalia Inc. c. R., **App. A:147**
- 9027-4218 Quebec Inc. & 3087-1883 Quebec Inc. v. Minister of National Revenue, **App. A:182**
- 9158-1629 Quebec Inc. v. The King, **App. A:208**
- Rainbow Pipe Line Co. v. R., **App. A:66**
- R&D Pro-Innovation Inc. c. R., **App. A:144**
- Revelations Research Ltd. v. M.N.R., **App. A:9**
- Rio Tinto Alcan Inc. c. R. (2014), **App. A:145**
- Rio Tinto Alcan Inc. v. R. (2017), **App. A:163**
- RIS-Christie Ltd. v. R., **App. A:28**
- Robotx Solutions Inc. v. R., **App. A:162**
- RSI Research Ltd. v. R., **6:30, App. A:15**
- R. v. Global Enviro Inc., **App. A:106**
- Safety Plus Inc. v. R., **App. A:43**

CASE LAW—Cont'd

- Sass Manufacturing Ltd. v. M.N.R., **App. A:5**
- Scuffi v. R., **App. A:54**
- Signalgene R&D Inc. v. M.N.R., **App. A:115**
- Solutions mindReady R&D Inc. v. R., **App. A:146**
- Stromotich v. M.N.R., **App. A:6**
- Stromotich v. R., **App. A:6**
- Sunshine Uniform Supply (1983) Ltd. v. R., **App. A:50**
- Synchrosat Ltd. v. R., **App. A:27, App. A:69**
- Telecomsyst Services Inc. c. R., **App. A:30**
- Theratechnologies Inc. v. M.N.R., **App. A:114**
- Ticketnet Corp. v. R., **App. A:45**
- Tigney Technology Inc. v. R. (1997), **App. A:34**
- Tigney Technology Inc. v. R. (2000), **App. A:51**
- Val-Harmon Enterprises v. R., **App. A:21**
- VLN Advanced Technologies Inc. v. R., **App. A:159**
- Vortex Energy Services Ltd. (Appellant) v. The King (Respondent or Minister), **App. A:214**
- Waxman c. R., **App. A:33**
- Western Plywood Co. v. M.N.R., **App. A:2**
- Westsource Group Holdings Inc. v. R., **App. A:156**
- Westsource Group Holdings Inc. v. R. (Appeal), **App. A:164**
- Wojcik v. R., **App. A:60**
- WRD Borger Construction Ltd. v. R., **App. A:193**

CHIEF EXECUTIVE OFFICER

- Overview, **4:2**
- Summary, **2:1**

CICA HANDBOOK

- Para. 3450.21, **9:3 to 9:7**
- S. 1508, **9:9**
- S. 3450, **9:2**
- S. 3805, **9:8, 9:13**

COMMERCIAL PRODUCTION

- Not R&D, **4:15**

COMPARATIVE STATISTICS

- Generally, **3:1**
- Purpose, **3:1**

COMPLIANCE COSTS

- Generally, **2:33**

COMPUTER SOFTWARE

- Generally, **5:22 to 5:30**
- Guidance to Sources of SR&ED
 - Evidence for Software Claims, **5:25, App. C:40**
- Guide on Eligibility of Software Projects for the SR&ED Tax Credits and the Development and Documentation of Claims, **5:24, App. C:39**
- Status of software claims with science advisors, **App. B:43**
- Sufficiency of Supporting SR&ED Evidence for Software Claims, **5:26, App. C:41**

CONSULTING EXPENSES

- Differences between material expenses, **8:8**

CONTRACTORS

- Generally, **6:22**
- Year-end planning, **10:4**

CONTROLLED CROP PRODUCTION

- SR&ED Guidance Document: Controlled Environment Crop Production (draft), **App. C:25**
- SR&ED Guidance Document on Crop Production in Controlled Environment, **App. C:24**

CORPORATE R&D EDITOR

- Generally, **5:3**

CORPORATE TAX ACT (ALBERTA)

- Generally, **11:82, 11:92**

CORPORATIONS (LARGE)

- After tax savings, **2:2**
- Alberta, **2:26**
- British Columbia, **2:22**
- Federal, **2:19**
 - after tax costs, **10:2**
- Manitoba, **2:24**
- New Brunswick, **2:25**
- Newfoundland and Labrador, **2:27**
- Nova Scotia, **2:23**
- Ontario, **2:21**
 - after tax costs, **10:2**
- Quebec, **2:20**
 - after tax costs, **10:2**

CORPORATIONS TAX ACT (ONTARIO)

- Generally, **11:18**
- Regulation, **11:18**

COSTS

- Allowable, **6:2**
- Defined, **9:2**
- Development, deferral of, **9:3 to 9:7**
 - negative capital tax and resultant ITC implications, **9:4 to 9:7**
- Labour, see Labour costs

DEDUCTION

- Generally, **2:4**

DESIGN-TEST-MODIFY

- Generally, **4:5**

DEVELOPMENT COSTS

- Deferral of, **9:3 to 9:7**
- Negative capital tax, **9:4 to 9:7**

DIRECT MATERIAL

- Disclosure on T661 and documentation, **6:19**

DIRECT MATERIAL—Cont'dMaterials consumed, **6:20**Materials transformed, **6:21****DUAL-USE ASSETS**Generally, **10:2****EMPLOYEES PERFORMING
WORK OUTSIDE OF
CANADA**Generally, **App. D:12****EXPENDITURES**Generally, **8:7**Capital, **6:4, App. B:19**post-February 23, 1998 disposi-
tions of R&D assets, **6:39**prescribed special-purpose build-
ings, **6:36**retroactive deductions, **App. F:8**shared-use equipment, **6:37**summary of capital SR&ED asset
questions, **6:38**used for all or substantially all,
6:35Current, **6:3, App. B:19**current SR&ED expenditure
summary, **1:13, 6:34**Limit, **App. D:11**Pool, **6:40, 10:2**legislative changes, **1:25**Qualifying, small amount of, **10:2**Total qualifying expenditures for
ITC purposes, **6:41****EXPERIMENTAL
DEVELOPMENT**Generally, **5:27****FACTORS AFFECTING
SPENDING ON RESEARCH
& DEVELOPMENT (R&D)
PERFORMANCE BY FIRMS
IN CANADA, 1990**Generally, **3:2, 3:3****FIELDS OF SCIENCE AND
TECHNOLOGY**Breakdown of, **4:9 to 4:17****FINANCIAL REPORTING IN
CANADA**Generally, **9:2****FINANCIAL REVIEW**Generally, **7:8****FOREIGN CONSULTANTS**Generally, **6:48****FORMS**

Alberta

AT1 Schedule 9, **11:86**AT1 Schedule 16, **11:88**AT1 Schedule 29, **11:90**AT1 Schedule 9 Supplemental,
11:87AT4970, **11:92**Information Circular SRED-1R3,
11:84Listing of SR&ED Projects
Claimed in Alberta, **11:89**Special Notices, **11:91**

British Columbia

Schedule 425, **11:60**T666, **1:19, 11:62**

Canada

CRA Form 31 "Investment Tax
Credit," **6:43, App. D:5**T661, **1:13, 1:19, 5:2, 5:4, 6:6,
6:19, 6:22, 6:23, 6:25, 6:34,
6:36, 6:40 to 6:43, 7:3 to
7:5, 7:10, 9:11 to 9:15,
11:16, 11:17, App. D:1,
App. D:3, App. D:13, App.
G:3, App. G:4**T1111, **11:42 to 11:48**T1145, **1:14, 6:1 to 6:5, 6:27,
10:2, App. D:8**T1146, **1:15, 6:1 to 6:5, 6:27,
App. D:9**T1174, **6:1 to 6:5, App. D:10**T1263, **6:1 to 6:5, App. D:6**

FORMS—Cont'd

- Canada—Cont'd
 - T2038 (Corp.), **App. D:5**
 - T2038 (Ind.), **App. D:7**
 - T4088, **1:17, App. D:13**
 - T2 Corporation Tax Return on Schedule 403, **11:63 to 11:76**
 - T2S(1), **5:2, 9:8, 9:11 to 9:15**
 - T2 Sch 31, **1:19, App. D:5**
 - T2 Sch 49, **7:17**
- Filing of, **1:19, 6:1 to 6:5**
- Manitoba
 - Schedule 380, **11:38, 11:40**
- New Brunswick
 - Schedule 360, **11:46, 11:48**
- Newfoundland
 - Schedule 301, **11:53, 11:55**
 - T1129, **11:53, 11:55**
- Nova Scotia
 - Schedule 340, **1:19, 11:31, 11:33**
- Ontario
 - innovation tax credit form (OITC), **11:19**
 - Ontario Research and Development Tax Credit (ORDTC) Claim Form, **11:20**
 - Schedule 506, **11:23**
 - Schedule 568, **11:25**
- Quebec
 - RD-1029.8.6.A-V, **11:11**
 - RD-222-V, **11:9, 11:11**
 - RD-1029.7-V, **11:11**
 - RD-1029.8.9.03-V, **11:11**
 - RD-1029.8.16.1-V, **11:11**
 - RD-1029.8.16.6-V, **11:11**
 - RD-1029.8.6-V-A, **11:11**
 - RD-1029.8.6-V-B, **11:11**
 - RD-1029.8.9-V-B, **11:11**
- Saskatchewan
 - Schedule 403, **11:67, 11:68**
- Yukon
 - Schedule 442, **11:74, 11:76**

GAAR

Generally, **6:32**

GOVERNMENT AND NON-GOVERNMENT ASSISTANCE

Generally, **6:29, 6:30**

Defined, **6:30**

Receipt and payment, **6:29**

GOVERNMENT DOCUMENTS

See also Guides, Guidelines, Information Circular, Interpretation Bulletin

Chemical Guidance Document#2-Qualifying Work, **App. C:29**

Chemical Guidance Document#1-Shop Floor SR&ED, **App. C:28**

Food and Consumer Packaged Goods Sector—SR&ED Guidance Document, **App. C:27**

Guidance to Sources of SR&ED Evidence for Software Claims, **5:25, App. C:40**

Investment Tax Credits, **App. C:23**

Plant Breeding and Seed Industry SR&ED—Program Guidance Paper, **App. C:26**

Plastics Materials, Processing Equipment and Tool Making Case Studies, **App. C:34**

Plastics Materials, Processing Equipment and Tool Making Guidance, **App. C:33**

Software/IT Sector Guidance, **App. C:38**

SR&ED—Guidance Document: Controlled Environment Crop Production (Draft), **App. C:25**

SR&ED—Guidance Document for In-Situ Heavy Oil and Bitumen R&D, **App. C:35**

SR&ED—Guidance Document on Crop Production Controlled Environment, **App. C:24**

GOVERNMENT DOCUMENTS

—Cont'd

- SR&ED Investment Tax Credit for Farm Producers, **App. C:22**
- SR&ED Program Service Standards, **1:1, App. C:4**
- SR&ED Project Definition—Principles and Q and A sheet for project definition paper, **5:30, App. F:36**
- SR&ED Tax Incentive Program Joint Review Presentation, **App. C:10**
- Sufficiency of Supporting SR&ED Evidence for Software Claims, **5:26, App. C:41**
- Textile Industry Guidance Document, **App. C:42, App. C:43**

GRANTS

- Innovation Employment Grant (Alberta), **1:11, 11:92**

GUIDELINES

- Guidelines for Conducting a Technical Review, **7:16**
- Guidelines for Resolving Claimants SR&ED Concerns, **7:8, App. C:11, App. F:21**

GUIDES

- Cross-Sector Shop Floor Guidance Document, **5:28, App. F:39**
- Guide on Eligibility of Software Projects for the SR&ED Tax Credits and the Development and Documentation of Claims, **5:24, App. C:39**
- Guide Recognizing Experimental Development, **5:27, App. F:35**
- Guide to Claiming Scientific Research and Experimental Development, **App. D:13**
- Guide to Conducting a Scientific Research and Experimental Development Review, **App. F:34**

GUIDES—Cont'd

- Guide to Supporting Technical Aspects of a Scientific Research and Experimental Development (SR&ED) Claim, **5:29, App. F:37**
- SR&ED Project Definition—Principles and Q and A sheet for project definition paper, **5:30, App. F:36**

INCOME TAX ACT (BRITISH COLUMBIA)

- Generally, **11:60, 11:61**

INCOME TAX ACT (CANADA)

- Excerpts, **App. E:1**
- Proposed legislative status, **App. E:1**
- Regulations, **App. E:1**
 - Reg. 2900, **5:11, 6:31**
 - Reg. 2900(2), **6:31, 6:33, 6:47**
 - Reg. 2900(3), **6:31, 6:33**
 - Reg. 2900(3)(b), **6:45**
 - Reg. 2900(4), **6:32**
 - Reg. 2900(7), **6:32**
 - Reg. 2900(11), **6:37**
 - Reg. 2902, **6:31, 6:33, 10:5, App. B:11**
 - Reg. 2902(2), **5:11**
 - Reg. 2902(2)(b), **5:11, 6:31, 6:45**
 - Reg. 2902(3), **5:11**
 - Reg. 2902(a)(i)(A), **5:11, 6:31**
 - Reg. 2902(b), **6:36, 10:2**
 - Reg. 2903, **6:36**
- S. 2.48(1)(g), **4:13**
- S. 12(1), **App. E:1**
- S. 37, **6:47, 9:11 to 9:15, 10:2**
- S. 37(1), **6:25, 6:27, 6:31, 6:32, 6:46, 6:47, 9:13, App. B:12**
- S. 37(1)(a), **6:32**
- S. 37(1)(a)(i), **6:25**
- S. 37(1)(a)(ii)(A)(111), **6:35 to 6:39**
- S. 37(1)(a)(ii)(D), **6:25**
- S. 37(1)(b), **6:35 to 6:39, App. B:10**

INCOME TAX ACT (CANADA)

—Cont'd

- S. 37(1)(c), **6:29**
- S. 37(1)(d), **6:29, 11:2**
- S. 37(1)(e), **9:8**
- S. 37(2), **6:46, 6:47**
- S. 37(3), **7:6**
- S. 37(4), **8:7**
- S. 37(8), **6:20, 6:21, 6:31, 6:37, 6:47**
- S. 37(8)(a)(i), **6:47**
- S. 37(13), **6:27**
- S. 38(8)(a)(ii)(B), **6:32, 6:35 to 6:39, 10:2**
- S. 38(8)(d), **6:35 to 6:39**
- S. 127, **App. E:1**
- S. 127.1, **App. E:1**
- S. 127(5), **6:25, 6:30**
- S. 127(6), **6:30**
- S. 127(9), **6:30, 6:31, 6:46, 11:2, 11:9, 11:12, 11:34, 11:38, 11:42, 11:46, 11:49, 11:53, 11:56, 11:60, 11:63, 11:70, 11:74**
- S. 127(10.2), **9:4 to 9:7**
- S. 127(11.1)(c), **11:2**
- S. 127(11.7), **6:27**
- S. 127(13), **6:26**
- S. 127(20), **6:26**
- S. 127(27), **8:5**
- S. 143.3, **App. E:1**
- S. 149(7), **6:23**
- S. 163(2), **App. F:12**
- S. 165(1), **7:6, 7:8**
- S. 194(2), **App. E:1**
- S. 220, **App. E:1**
- S. 239, **7:6**
- S. 241, **7:5, 7:6**
- S. 248(1), **4:1, 4:4, 4:5, 4:9, 4:10, 5:11, 6:27, 6:47, 7:6, App. E:1, App. F:17**
- S. 248(1)(e), **4:11**
- S. 248(1)(f), **4:12**
- S. 248(1)(h), **4:14**
- S. 248(1)(i), **4:15**

INCOME TAX ACT (CANADA)

—Cont'd

- S. 248(1)(j), **4:16**
- S. 248(1)(k), **4:17**
- S. 251, **10:2**
- S. 251(1)(b), **10:2**

INCOME TAX ACT (MANITOBA)

Generally, **11:39**

S. 7.3, **11:38**

S. 7.4, **11:38**

INCOME TAX ACT (NEW BRUNSWICK)

Generally, **11:47**

INCOME TAX ACT (NOVA SCOTIA)

Generally, **11:32**

S. 41, **11:31**

INCOME TAX ACT (SASKATCHEWAN)

Generally, **11:68**

INCOME TAX ACT (YUKON)

Generally, **11:75**

INDUSTRIAL SECTOR

R&D comparisons by, **3:1**

INDUSTRY COMPARISONS

Introduction, **3:1**

INFORMATION CIRCULAR

IC-94-1, **App. C:32**

IC-94-2, **App. C:16**

IC-97-1, **5:22 to 5:30, App. C:37**

IC-86-4R3, **4:3, 4:4, 4:10, 4:11, 4:13, 5:22 to 5:30, App. C:13**

IC-86-R42 Supplement 1, **App. C:14**

IC-86-R42 Supplement 2, **App. C:15**

IC SRED-1R3 (Alberta), **11:84**

INTERPRETATION BULLETIN

IT-151R4, **App. C:17**

IT-151R5, **App. C:17**

INTERPRETATION BULLETIN

—Cont'd

IT-419R, **10:2**

INTERPRETATION DIFFICULTIES

Generally, **8:1**

Allocation of salary costs to work performed, **8:6**

Differences between material expenses and consulting expenses, **8:8**

Documentation difficulties, **8:2**

Expenditures to acquire rights vs expenditures which may result in potential rights, **8:7**

INVESTMENT TAX CREDITS (ITCS)

Generally, **2:5, 3:1, 6:43**

Accounting for, **9:8**

Advisory for claiming ITCs, **1:32**

Benefit calculations and tax rates, **2:8 to 2:30**

Canadian-controlled foreign start-up corporations, **8:1**

Canadian-controlled private corporations, **2:5**

Carry forward, **6:43**

Delays in issuing refunds, **App. B:15**

Development costs, **9:4 to 9:7**

Expenditures, **9:2**

Measurement uncertainty, **9:9**

Phase-out, **2:5**

Policy document, **1:3, 1:28**

Provincial
rates, **11:1 to 11:3**
taxability of, **11:2**

Qualified expenditure limit, **2:5**

Recapture of, **1:34, 6:21, 8:5, App. F:22**

Speeding up retrieval of, **10:2**

Taxable capital
phase out range, **2:5**

INVESTMENT TAX CREDITS (ITCS)—Cont'd

Taxable income
phase out range, **2:5**

LABOUR COSTS

Generally, **6:6 to 6:18**

Agreement among associated corporations to allocate salary wages of specified employees for SR&ED, **6:16**

Allocated cost of hours, **6:12**

Bonus eligibility, **6:13**

Disclosure on T661 and documentation, **6:6**

Employee benefits, **6:11**

Other calculation methods, **6:14**

R&D employee staff classification, **6:15**

Salary, **6:7**

Specified shareholders and employees, **6:8**

Summary of R&D Labour/Proxy base inclusion rules, **6:17**

Time system, **6:10**

Unpaid amounts, **6:9**

Wages, **6:7**

LEASES

Generally, **6:28**

MANITOBA

Investment tax credit, **2:14**

Large corporations, **2:24**

Tax credit
calculating credit, **11:35**
how to claim, **11:38**
legislation, **11:39**
overview, **11:34**
partnerships, **11:37**
renouncing credit, **11:36, 11:41**
Schedule 380, **11:40**
trusts, **11:37**

MARKET RESEARCH

Generally, **4:11**

MATERIAL EXPENSES

Differences between consulting expenses, **8:8**

MEASUREMENT UNCERTAINTY

Generally, **9:9**

MEDICAL SECTOR

SR&ED claims, **1:5**
medical professional corporations, **1:5**
physicians, **1:5**

MULTIPROVINCIAL CASE STUDY

Generally, **App. G:1 et seq.**

NEGATIVE CAPITAL TAX

Generally, **9:4 to 9:7**
Implications for management and financial statement preparers, **9:5**
Implications for shareholders, **9:6**
Potential legislative solutions, **9:7**

NEW BRUNSWICK

Investment tax credit, **2:15**
Large corporations, **2:25**
Tax credit
calculating, **11:43**
claiming credit, **11:46**
legislation, **11:47**
overview, **11:42**
partnerships, **11:45**
renouncing, **11:44**
Schedule 360, **11:48**
trusts, **11:45**

NEWFOUNDLAND AND LABRADOR

Investment tax credit, **2:13**
Tax credit
calculating credit, **11:50**
claiming credit, **11:53**
legislation, **11:54**
overview, **11:49**
partnerships, **11:52**
renouncing, **11:51**

NEWFOUNDLAND AND LABRADOR—Cont'd

Tax credit—Cont'd
Schedule 301, **11:55**
T1129, **11:53, 11:55**
trusts, **11:52**

NON-ARM'S LENGTH PARTIES

Generally, **6:26, 6:27**
Forms
T1145, **1:14, 6:27, App. D:8**
T1146E, **1:15, 6:27, App. D:9**

NORTHWEST TERRITORIES

Investment tax credit, **2:13**

NOVA SCOTIA

Investment tax credit, **2:13**
Large corporations, **2:23**
Legislation, **11:32**
Schedule 340, **11:31, 11:33**
Tax credit
calculating credit, **11:28**
how to claim, **11:31**
overview, **11:27**
partnerships, **11:30**
renouncing credit, **11:29**
trusts, **11:30**

ONTARIO

After tax savings, **2:2**
Calculating credit, **11:13**
Claiming credit, **11:16, 11:17**
Innovation tax credit (OITC), **11:19**
Investment tax credit, **2:11**
Large corporations, **2:21**
Legislation, **11:18**
Overview, **11:12**
Partnerships, **11:15**
Renouncing credit, **11:14**
Research and development credit (ORDTC), **11:20**
Small businesses
tax rate reduction, **1:7**
Trusts, **11:15**

OVERHEAD ATTRIBUTION RULES

Generally, **10:2**

PARTNERSHIPS

British Columbia, **11:59**
 Limited, **App. B:20**
 Manitoba, **11:37**
 New Brunswick, **11:45**
 Newfoundland, **11:52**
 Nova Scotia, **11:30**
 Ontario, **11:15**
 Quebec, **11:8**
 Saskatchewan, **11:66**
 Yukon, **11:73**

PATENTS

CCA rate for, **2:31**
 Withholding tax exemption for,
2:32

PRE-CLAIM REVIEW

Generally, **7:12**

PRESCRIBED SPECIAL-PURPOSE BUILDINGS

Generally, **6:36**

PROBLEMS INTERACTING WITH INCENTIVE PROVISIONS

Activism, **6:44**
 Small and unallocated R&D, **6:45**

PROJECT

Activity vs., **5:2**

PROSPECTING, EXPLORING OR DRILLING FOR OR PRODUCING MINERALS, PETROLEUM OR NATURAL GAS

Not R & D, **4:14**

PROTOTYPE

Generally, **App. F:31**
 Costs, **8:4**
 General, **8:3 to 8:5**

PROTOTYPE—Cont'd

Recapture of investment tax credit,
8:5
 Year-end planning, **10:4**

PROVINCIAL OVERVIEW

Generally, **2:7**
 Incentives, **11:1 to 11:3**

PROXY METHOD

Generally, **6:32, 10:5, App. B:58**
 Legislative changes, **1:26**

QUALIFIED STAFF

Generally, **4:6**

QUALITY CONTROL

Not R&D, **4:12**

QUEBEC

After tax savings, **2:2**
 exclusion threshold, **2:2**
 Budget
 changes to, **1:7**
 Calculating credit, **11:5, 11:6**
 R & D structure, **11:6**
 Claiming credit, **11:9**
 Forms, **11:11**
 Investment tax credit, **2:10**
 Large corporations, **2:20**
 Legislation, **11:10**
 Overview, **11:4**
 Partnerships, **11:8**
 Renouncing credit, **11:7**
 Trusts, **11:8**

R&D COMPARATIVES

Introduction, **3:1**
 Use, **3:1**

RESEARCH IN SOCIAL SCIENCES OR HUMANITIES

Not R&D, **4:13**

REVENUE CANADA ROUND TABLE QUESTIONS AND COMMENTARY

Action plan for improving SR&ED
 program, **App. B:47**

**REVENUE CANADA ROUND
TABLE QUESTIONS AND
COMMENTARY—Cont'd**

Administrative aspects of
program—pre-claim project
review, **App. B:48**

Administrative structure, **App. B:49**

Agents, **App. B:25**

Audit approach based on risk
assessment, **App. B:51**

Audit backlog due to September 13,
1994 filing deadline, **App.
B:29**

Bubble approach, **App. B:54**

Capital disposition, **App. B:19**

Carve-out and consoltex decisions,
App. B:56

Claiming ICTs for statute-barred
years, **App. B:28**

Clinical trials, **App. B:57**

Commercial production, **App. B:60**

Contributions to “industry research
institute,” **App. B:16**

Current or capital expenditures,
App. B:19

Deductions under s. 37(1)(b), **App.
B:10**

Documentation required in support
of projects, **App. B:55**

Escrow funds, **App. B:8**

Ineligibility as SR&ED where pro-
cess has little documentation,
App. B:42

Limited partnerships, **App. B:20**

Meaning of “materials consumed,”
App. B:39

Meaning of “related to the busi-
ness” and flow-through of
deductions with limited
partners, **App. B:22**

Netting experimental production
income against SR&ED
expenditures, **App. B:26**

New audit policy, **App. B:50**

Non-residents, eligibility of pay-
ments to, **App. B:45**

**REVENUE CANADA ROUND
TABLE QUESTIONS AND
COMMENTARY—Cont'd**

Paid salaries/wages and incurred
salaries/wages, **App. B:27**

Proxy method—direct or indirect
salaries, **App. B:58**

Quick flips, **App. B:7**

Refundable investment tax credit,
App. B:15

Requirement to be carrying on busi-
ness, **App. B:17**

Review by science consultant for
SR&ED eligibility, **App. B:46**

Review of claims, **App. B:13**

Rights of taxpayer respecting
appointment of science consul-
tant, **App. B:40**

Sale of know-how, **App. B:59**

Scientific research guidelines, **App.
B:9**

Scientific research tax credits, **App.
B:6**

Scientific research tax shelters,
App. B:3

Sole business as R&D test, **App.
B:3**

SR&ED outside Canada, **App. B:53**

SRTC transactions, **App. B:14**

Status of software claims with sci-
ence advisors, **App. B:43**

Tax credit audit—third party pay-
ments, **App. B:52**

Technical matters, **App. B:5**

Transfer pricing, **App. B:61**

Travel expenses, **App. B:18, App.
B:24**

Treatment of employee supervision,
App. B:44

Use of directors’ resolutions to cre-
ate CCPC, **App. B:30**

When are activities in support of
SR&ED vs. commercial pro-
duction, **App. B:41**

RIGHTS

Expenditures to acquire vs
expenditures which may result

RIGHTS—Cont'd

in potential, **8:7**

ROUTINE DATA COLLECTION

Not R&D, **4:17**

ROUTINE ENGINEERING

Not R&D, **4:10**

ROUTINE TESTING

Not R&D, **4:12**

RULES

Generally, **2:3 to 2:5**

Deduction, **2:4**

Investment tax credit, **2:5**

SALARY COSTS

Accrual now, deducted later, **10:2**

Allocation of, to work performed,
8:6

SALES PROMOTION

Not R&D, **4:11**

SASKATCHEWAN

Tax credits

calculating credit, **11:64**

claiming credit, **11:67**

legislation, **11:68**

overview, **11:63**

partnership, **11:66**

renouncing claim, **11:65**

Schedule 403, **11:69**

trusts, **11:66**

SCIENCE AND STATISTICS

Generally, **4:2**

SCIENCE REVIEWER

Appeal, **7:8**

Background, **7:4**

Recourse for refusal of, **7:6**

Review interaction, **7:5**

Review strategy, **7:7 to 7:9**

**SCIENTIFIC AND TECHNICAL
CONTENT AND
DOCUMENTATION**

Generally, **4:5**

SCIENTIFIC RESEARCH

Accounting for, **9:2**

Guidelines, **App. B:9**

Tax shelters, **App. B:3**

**SCIENTIFIC RESEARCH TAX
CREDIT**

Generally, **7:1, 7:2, App. B:6**

**SELF-ASSESSMENT AND
LEARNING TOOL (SALT)**

Generally, **1:31, App. C:7**

SHARED-USE EQUIPMENT

Generally, **6:37**

SR&ED

Advisory for claiming ITCs, **1:32**

Budget review, **1:22**

CRA Joint Review presentation,
App. C:10

Deadlines, extended, **1:12, 1:19**

corporations, **1:12, 1:19**

individuals, **1:12, 1:19**

trusts, **1:12**

Defined, **1:21, 1:23, 4:1**

Directly engaged in
meaning of, **10:2**

Documenting prior years of, **10:2**

Eligibility of work, **1:21**

Federal legislative proposals status,
1:4

Filing a claim, **1:16, 1:23, 6:1 to
6:5**

physicians, medical professional
corporations, **1:5**

Independent federal innovation and
investment agency, **1:22**

Ineligibility of work, **1:21**

Outside Canada, **App. B:53**

foreign activities in support of,
6:47

foreign consultants, **6:48**

general, **6:46**

Overhead and other expenditures,
1:32

Policies, **App. F**

SR&ED—Cont'd

- Privacy impact assessment summary, **1:10**
- Requirements, **4:1**
 - qualified staff, **4:6**
 - scientific and technical content and documentation, **4:5**
 - technological advancement, **4:3**
 - technological documentation retained, **4:7**
 - technological uncertainty, **4:4**
- Small and unallocated, **6:45**
- Success stories, **1:8**
- Tax incentives, **1:35**
- Three-legged stool, **4:1**
- Virtual visits, **1:20**
- What is not
 - commercial production, **4:15**
 - introduction, **4:9**
 - market research, **4:11**
 - prospecting, exploring or drilling for or producing minerals, petroleum or natural gas, **4:14**
 - quality control, **4:12**
 - research in social sciences or humanities, **4:13**
 - routine data collection, **4:17**
 - routine engineering, **4:10**
 - routine testing of materials, devices or products, **4:12**
 - sales promotion, **4:11**
 - style changes, **4:16**

SR&ED DISCUSSION PAPER 1-2000

- Generally, **7:1, 7:2**

SR&ED SERVICE STANDARDS

- Delays, potential reasons for, **App. C:4**
- Non-refundable claims, **1:1**
- Refundable claims, process time, **1:1, App. C:4**
- Success rate, **1:1, App. C:4**

SR&ED TAX INCENTIVE PROGRAM

- Generally, **1:35, 3:1**

STATISTICS

- Comparative, **3:1**
- Specific, guide to, **3:2**

STATISTICS CANADA

- Generally, **3:1, 3:2**
- Bulletin, **4:2**
- Science and Statistics, **4:2**

STYLE CHANGES

- Not R&D, **4:16**

SUBCONTRACTORS

- Generally, **6:22**
- Payments to, **10:2, App. F:11**

TAX ACCOUNTING REQUIREMENTS

- Allowable costs, **6:2**
- Capital expenditures, **1:13, 6:4, 6:35 to 6:39**
 - post-February 23, 1998 dispositions of R&D assets, **6:39**
 - prescribed special-purpose buildings, **6:36**
 - shared-use equipment, **6:37**
 - summary of capital SR&ED asset questions, **6:38**
 - used for all or substantially all, **6:35**
- Contractors and subcontractors, **6:22**
- Current expenditures, **6:3**
 - current SR&ED expenditure summary, **6:34**
- Direct material, see Direct material
- Government and non-government assistance, **6:29, 6:30**
- Introduction, **6:1**
- Labour costs, see Labour costs
- Leases, **6:28**
- Methods of overhead allocation
 - proxy method, **6:32, 10:5**

TAX ACCOUNTING

REQUIREMENTS—Cont'd

- Methods of overhead allocation
—Cont'd
 - recommended calculation and interaction, **6:33**
 - traditional method, **6:31, 10:5**
- Prescribed proxy amount election, **6:5**
 - legislative changes, **1:25**
- Third party payments, see Third party payments

TAXATION ACT, 2007 (ONTARIO)

- Generally, **11:18**

TAXATION ACT (QUEBEC)

- Generally, **11:10**
- Regulation respecting, **11:10**

TAX COURT OF CANADA

- Rule changes, **7:9**

TAX COURT OF CANADA ACT

- Generally, **7:9**

TAX CREDITS

- Accounting for, **9:8**
 - cost reduction approach, **9:8**
 - flow-through method, **9:8**
- Alberta, **11:77 to 11:92**
- British Columbia, **11:56 to 11:62**
- Manitoba, **11:34 to 11:41**
- New Brunswick, **11:42 to 11:48**
- Newfoundland, **11:49 to 11:55**
- Nova Scotia, **11:27 to 11:33**
- Ontario, **11:12 to 11:26**
- Quebec, **11:4 to 11:11**
- Saskatchewan, **11:63 to 11:69**
- Summary, **11:3**
- Yukon, **11:70 to 11:76**

TAX PLANNING

- Compliance planning articles
 - documenting R&D claims, **10:3**
 - proxy decision, **10:5**
 - R&D learning curve, **10:6**
 - year-end planning, **10:4**

TAX PLANNING—Cont'd

- General, **10:1**
- Questions, **10:2**
- Strategy ideas, **10:2**

TAX RATES

- Generally, **2:8 to 2:30**
- Illustrative, **2:8 to 2:30**
- Specific benefit calculations and, **2:8 to 2:30**

TAX RETURN ADJUSTMENTS

- Generally, **9:11 to 9:15**
- Model entries on T2 Schedule 1, **9:15**
- Summary, **9:14**
- Transactions within T661, **9:12**
- Transactions within T2 Schedule 1, **9:13**

TAX REVIEW

- Appeal procedures, **7:8**
- Client services, **7:11 to 7:14**
 - account executive, **7:13**
 - Preclaim Project Review Service (PCPR), **7:14**
 - pre-claim review, **7:12**
- CRA request for information, **7:2**
- General, **7:10**
- History, **7:1, 7:2**
- Overview, **7:3**
- Review strategy, **7:7 to 7:9**
- Science reviewer, **7:4 to 7:6**
- Tax Court appeal rule changes, **7:9**

TAX SHELTERS

- Scientific research, **App. B:3**

TAX STRATEGY

- Generally, **2:6**

TECHNICAL DOCUMENTATION REQUIREMENTS

- Activity costs, **5:19**
- Activity description, **5:19**
- Computer science, work in, **5:22 to 5:30**

**TECHNICAL DOCUMENTATION
REQUIREMENTS—Cont'd**

- Current documentation, **5:5 to 5:10**
 - principle investigator, **5:6 to 5:8**
 - activity sheet, **5:7**
 - source of information, **5:8**
 - project information and documentation, **5:9, 5:10**
 - current project documentation, **5:10**
 - general, **5:9**
- Information technology research, **5:22 to 5:30**
- Problems
 - certainty, **5:12**
 - conclusion, **5:16**
 - manager time, **5:11**
 - prototypes, **5:13**
 - research outside country, **5:14**
 - routine, **5:15**
- Project/activity hierarchy, **5:20, 5:21**
 - sample project/activity description errors, **5:21**
- Project cost summary, **5:19**
- Project description, **5:19**
- Setting stage, **5:1 to 5:4**
 - corporate R&D editor, **5:3**
 - corporate-wide information, **5:4**
 - project vs. activity, **5:2**
- Technical employee information, **5:19**

TECHNICAL REVIEW

- Guidelines, **7:15, 7:16**

**TECHNOLOGICAL
ADVANCEMENT**

- Generally, **4:3**

**TECHNOLOGICAL
UNCERTAINTY**

- Generally, **4:4**

THIRD PARTY PAYMENTS

- Generally, **App. F:16**
- Approval process, **App. F:16**

**THIRD PARTY PAYMENTS
—Cont'd**

- Contracts for R&D, **6:24 to 6:27**
 - contract expenditures, legislative changes, **1:24**
 - contract payments, **6:25, App. F:56, App. F:79**
 - forms and interpretation problems, **6:27**
 - non-arm's length parties, **6:26, 6:27**
- Disclosure on T661, **6:23**
 - payments to subcontractors, and, **6:23**
- Donations vs., **10:2**
- Policy, **1:36, App. F:73**
- Tax credit audit, **App. B:52**

THREE-LEGGED STOOL

- Generally, **4:1, 4:2**

TRANSFER PRICING

- TPM-17, Government assistance, **App. C:12**

T661 REVIEW

- Generally, **5:2, 5:4, 6:34, 6:36, 7:3 to 7:5, 7:10, 9:11 to 9:15, App. D:1**
- Contractors, **6:22**
- Direct material disclosure, **6:19**
- Expenditure pool, **6:40**
 - legislative changes, **1:25**
- Labour cost disclosure, **6:6**
- Other uses of, **6:40, 6:41**
- Project documentation summary, **6:42**
- Samples, **App. G:3, App. G:4**
- Third party payments, **6:23**
 - contract payments, **6:25**
- Total qualifying expenditures for ITC purposes, **6:41**
- Transactions within, **9:12**

TRUSTS

- British Columbia, **11:59**
- Manitoba, **11:37**

TRUSTS—Cont'd

New Brunswick, **11:45**
 Newfoundland, **11:52**
 Nova Scotia, **11:30**
 Ontario, **11:15**
 Quebec, **11:8**
 Saskatchewan, **11:66**
 Virtual visits, **1:20**
 Yukon, **11:73**

T2 SCHEDULE 1

Generally, **5:2, 9:11 to 9:15, App. D:13**
 Model entries on, **9:15**
 Transactions within, **9:13**

**WITHHOLDING TAX
 EXEMPTION**

Generally, **2:32**

YUKON

Investment tax credit, **2:1 to 2:33**
 Tax credits
 calculating, **11:71**
 claiming, **11:74**
 legislation, **11:75**
 overview, **11:70**
 partnerships, **11:73**
 renouncing, **11:72**
 Schedule 446, **11:76**
 trusts, **11:73**