

# Incentives for your R&D work

## Scientific Research and Experimental Development Tax Incentive Program



### Do you conduct R&D?

Is your company conducting R&D in Canada to develop new, improved, or technologically advanced products or processes?

If so, this work may qualify for a refund and/or a reduction in taxes payable under the Scientific Research and Experimental Development (SR&ED) program.

The SR&ED program is Canada's largest single source of federal government support for industrial R&D.

### What tax incentives are available?

The federal program can provide a refund and/or a reduction of taxes payable of up to 35¢ for every dollar of eligible R&D expenses, including capital SR&ED expenses.

In addition to the federal program, many provinces and territories have complementary programs, most of which are administered by the Canada Revenue Agency (CRA).

### Who qualifies?

You must be a corporation, a proprietorship, a trust, or a partnership carrying on a business in Canada.

### Where can I get more information?

For more information on the SR&ED program, visit our Web site at [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred).

You can also contact one of the CRA tax services offices listed below.

Location	Telephone
Nova Scotia	1-866-433-5986 or (902) 426-2386
Québec	1-866-204-0101, ext. 648-7151 or (418) 648-7151
Montréal	(514) 496-1317
Laval	1-888-784-8709 or (514) 338-4198
Ottawa	(613) 598-4233
Toronto Centre	(416) 973-1717
Toronto West	(905) 566-6010
Hamilton	(905) 572-2650
Calgary	(403) 691-5890
Vancouver	1-866-317-0473
Toll-free	1-800-959-5525

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