

SR&ED Service Standards

An excerpt from the CRA website. . . .

http://www.cra-arc.gc.ca/txcrdt/sred-rsde/srvc_stds-eng.html?eml20110630

The objective of the SR&ED program is to deliver the SR&ED tax credit in a timely, consistent, and predictable manner, while encouraging research and development (R&D) performers to assess their own claims in compliance with tax laws, policies, and procedures.

Our service standards

The SR&ED program has the following service standards for processing SR&ED claims:

- refundable claims – 120 calendar days from receipt of a complete claim
- non-refundable claims – 365 calendar days from receipt of a complete claim
- claimant-requested adjustments to refundable claims – 240 calendar days from receipt of a complete claim
- claimant-requested adjustments to non-refundable claims – 365 calendar days from receipt of a complete claim

Our commitment to you

The SR&ED program is committed to meeting these service standards at least **90% of the time**.

Situations that may lead to delays outside of the CRA's control include:

- Filing an incomplete claim
- Filing an SR&ED claim without filing the associated income tax return
- Not filing a claim at the appropriate tax centre or filing a claim at a tax services office
- Being unable to respond to CRA's requests for information in a timely manner
- Postponement or inability to schedule meetings with the CRA
- Being unable to respond in a timely manner to a proposal letter sent by the CRA
- Reviews of prior year SR&ED claims impacting the review of the current year claim
- Modification to a claim during the course of a review
- Requests by claimants that the review of their claim be delayed