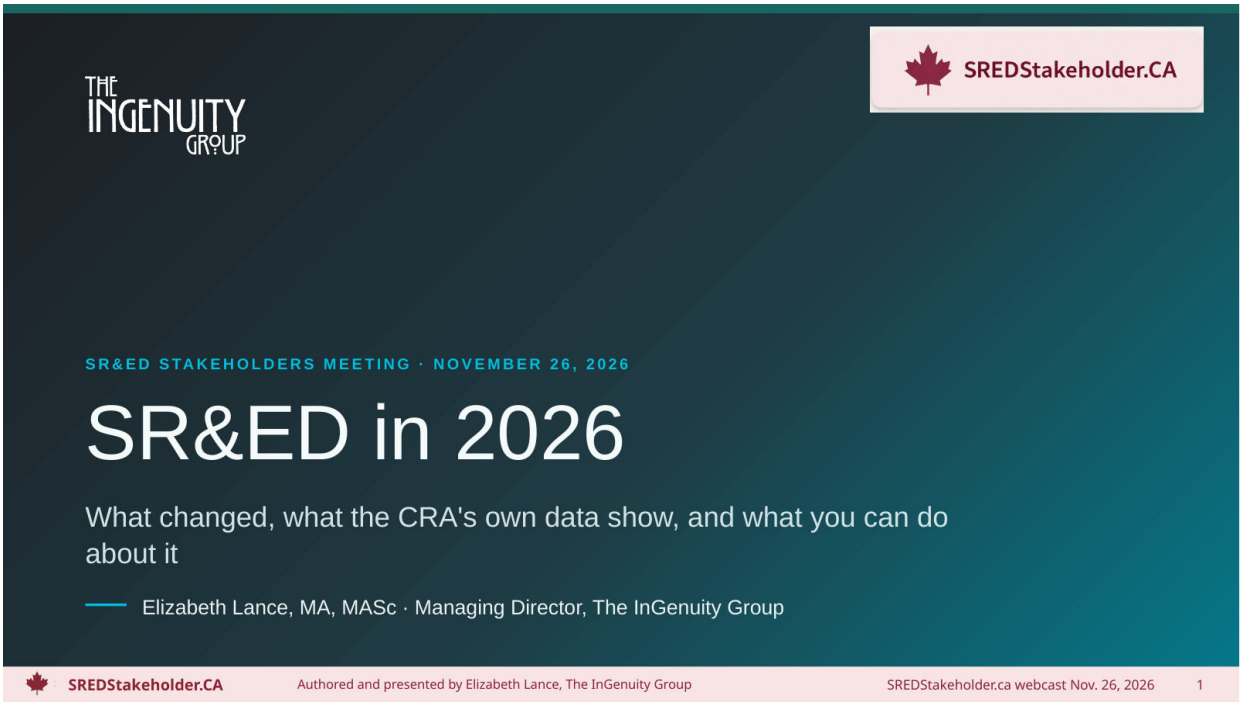
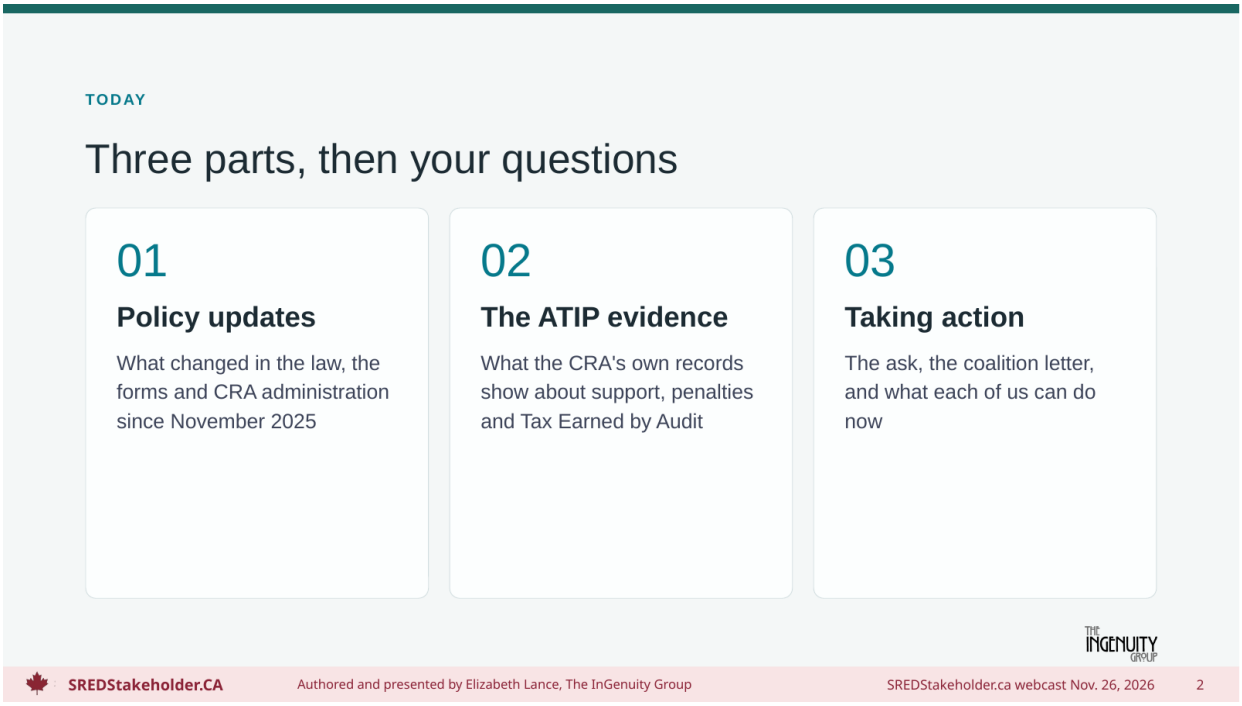


Welcome and thanks. A year ago at this meeting we walked through the Budget 2025 proposals. Today has three parts: what actually changed in the program since last November, including Budget 2026 tabled on November 5; what Access to Information releases shared with us show about how the CRA administers SR&ED; and what each of you can do. The slot runs to 2:45: about 45 minutes of material, then questions. Dave covers the 2026 tax cases in his session, so this talk only points to them.



Roughly 15 minutes on policy (including Budget 2026 and the road to law), 20 on the ATIP data, 10 on action, and the rest of the hour for questions. Capital equipment is not covered in this segment beyond the policy list on slide 8.

WHERE WE LEFT OFF

Last November's proposals are now in force

Measure	November 2025	November 2026
$6M expenditure limit	Proposed	Law (Bill C-15)
$15M–$75M phase-out	Proposed	Law, with gross-revenue option
Public corporations (ECPCs)	Proposed	Law
Capital expenditures	Proposed	Law (after Dec. 15, 2024)
Pre-claim approval	Announced	Live since April 1, 2026
CRA consultation results	Expected	Published April 1, 2026
Commercialisation costs (Budget 2026)	Not announced	Proposed Nov. 5, 2026

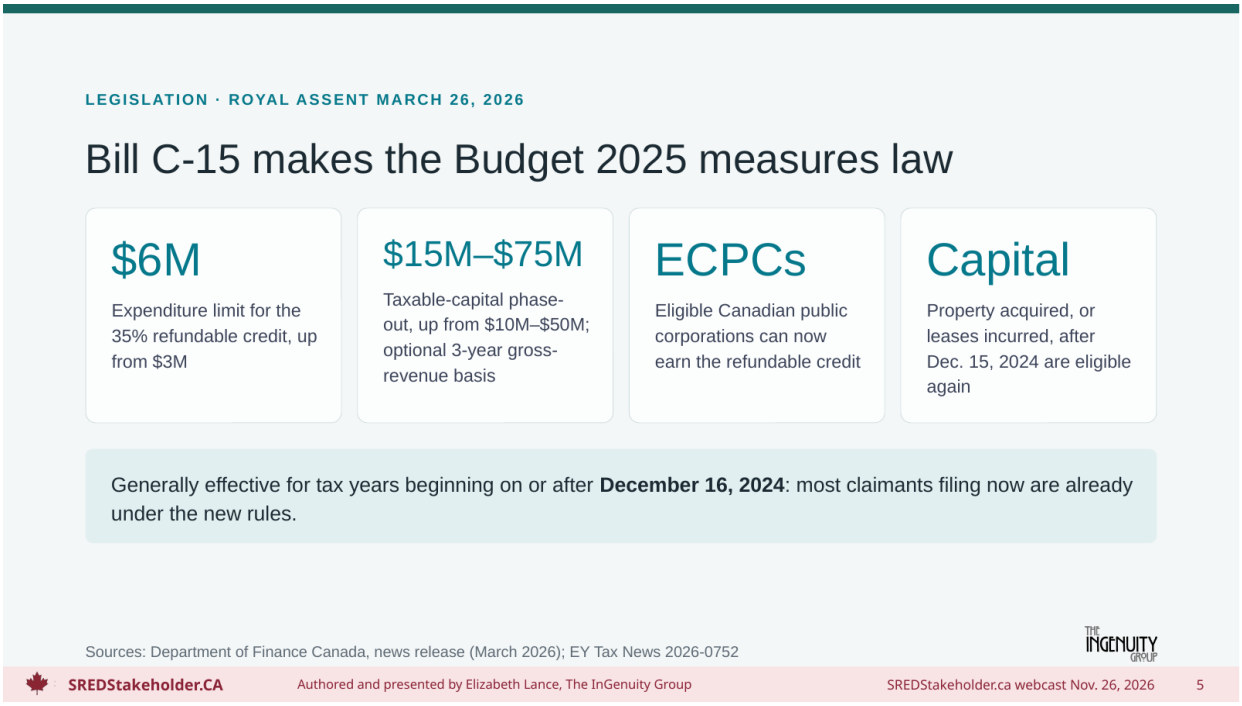
Sources: Department of Finance Canada (March 2026); Canada Revenue Agency; Budget 2026 (November 5, 2026)

At the November 27, 2025 meeting, everything on this list was either a proposal or a promise. Every item has now landed, and Budget 2026 adds a further proposal: commercialisation costs, which we come to in a moment. The generosity side of the program has improved. The rest of this talk is about the administration side, which is where claimants feel the program.

01

Policy updates

November 2025 to today



Bill C-15, the Budget Implementation Act 2025 No. 1, received Royal Assent on March 26, 2026. It enacts the Fall Economic Statement 2024 and Budget 2025 SR&ED package. For a CCPC at the full limit, the refundable credit can now reach $2.1M a year. The gross-revenue election matters for companies with large balance sheets but modest revenue. Capital eligibility returns for the first time since 2014; the CRA has since rewritten its capital, lease and shared-use equipment policies, which we will see in a moment.

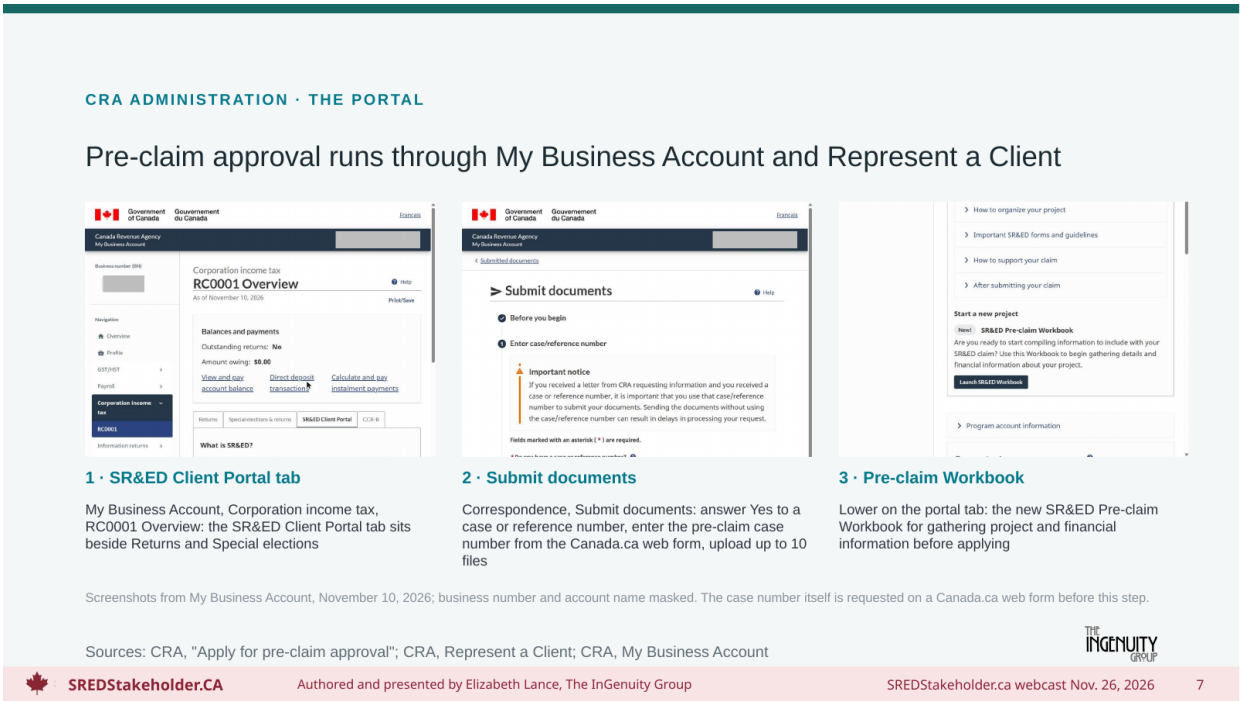
Links: Bill C-15 https://www.parl.ca/legisinfo/en/bill/45-1/c-15 ; Finance Canada release https://www.canada.ca/en/department-finance/news/2026/03.html



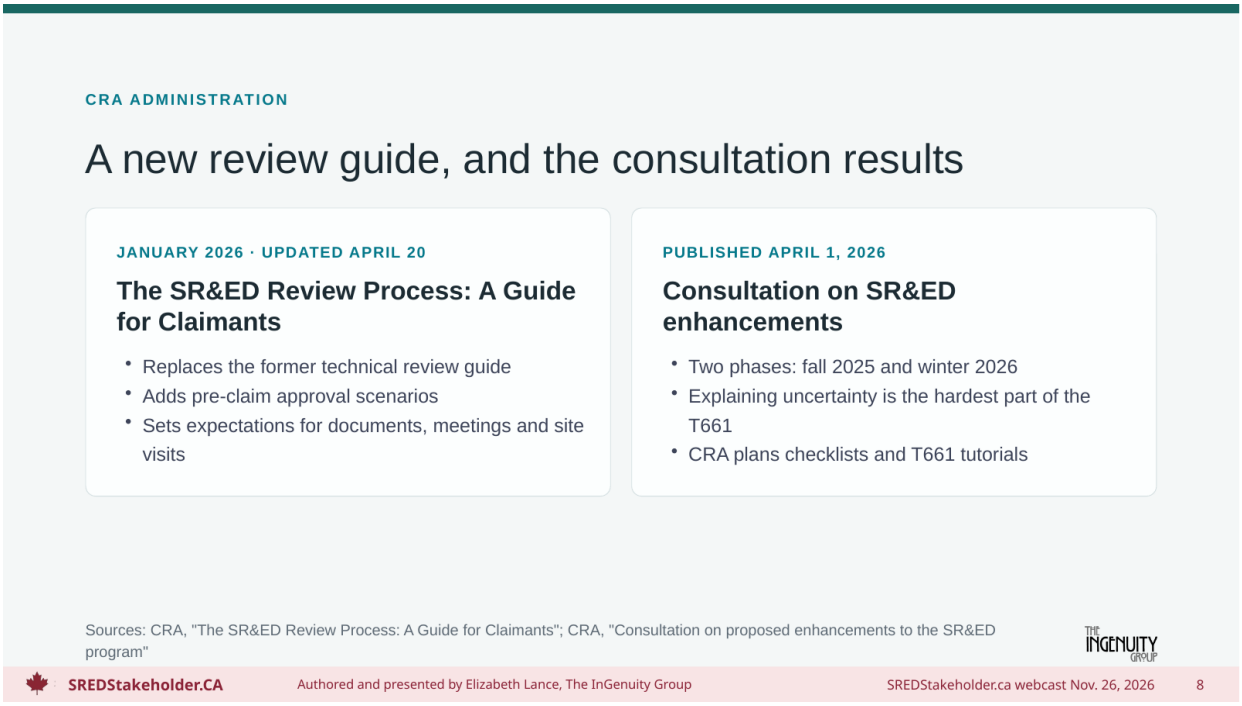
Pre-claim approval was announced in Budget 2025 and launched April 1. It is elective. The approval covers technical eligibility only; expenditures are still reviewed. The 90-day target applies only to the expenditure review of pre-approved projects; it is not a general processing standard. Practical advice: it suits claimants with a well-defined project and good contemporaneous records. Ask the room whether anyone has been through it yet.

Links: Apply for pre-claim approval https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/pre-claim-approval.html ; The SR&ED Review Process: A Guide for Claimants https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/review-process-guide-claimants.html

Accuracy note (Nov. 10): the CRA's pre-claim pages (last modified Oct. 14, 2026) state the $25M gross-income criterion, the 2 and 5 business-day case-number replies, the 2 to 5 hour RTA meeting, the 8-week written decision and that there is no formal objection to a refusal. They do not state the three-year validity or the 90-day expenditure-review target; those come from Budget 2025 and the CRA's April 8, 2026 tax tip. Say 'up to three years, per Budget 2025' if asked. The pre-claim consultation service that preceded this was discontinued January 1, 2026.



Where it lives. The case number is requested on a Canada.ca web form, not in the portal. Existing claimants in good standing get the number in My Business Account within two business days; everyone else gets a phone call within five. The application and documents go in through My Business Account: Overview page, Correspondence, Submit documents, answer Yes to having a case or reference number, enter it, upload the completed application form and up to ten documents (the session does not save part-way). An authorized representative can do the same through Represent a Client at the appropriate authorization level. The SR&ED client portal inside My Business Account also holds the pre-claim workbook and a saveable version of the Self-Assessment and Learning Tool. After submission the CRA assigns an RTA; the meeting runs two to five hours and is mandatory for new claimants; the written determination arrives within eight weeks. Replace the three placeholders with screenshots taken while signed in; mask business numbers and account names. Links: How to apply https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/apply-pre-claim-approval.html ; Submit your application https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/apply-pre-claim-approval/submit-application.html ; After you apply https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/after-apply-pre-claim.html ; Request a case number https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/apply-pre-claim-approval/request-case-number.html



The new guide is the document to give clients before any review. It now explains what happens when a claim contains a mix of pre-approved and non-approved projects. The consultation summary confirms what practitioners have said for years: describing technological uncertainty is where claims succeed or fail. The CRA has promised checklists and tutorials; we have not yet seen them published.

FORMS AND POLICIES

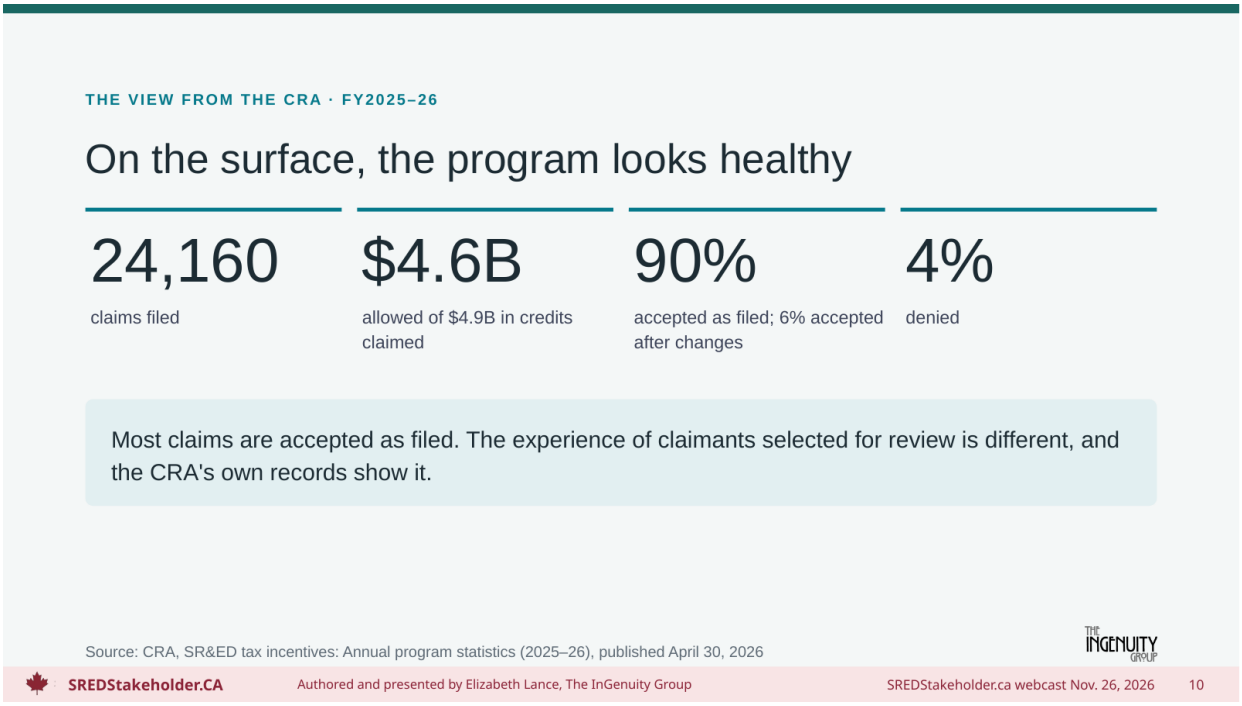
A new T661 and rewritten expenditure policies

Date	Change
Feb. 18, 2026	T4088 guide, 2026 edition
May 15, 2026	Form T661 (26): capital column in Part 4, new Parts 6B and 6C, fax lines removed
May 15, 2026	Schedules 31 and 60, T1145 and T1146 revised
May 22, 2026	Shared-use equipment; total qualified expenditures; glossary
June 8, 2026	Lease expenditures policy
June 29, 2026	Capital expenditures policy

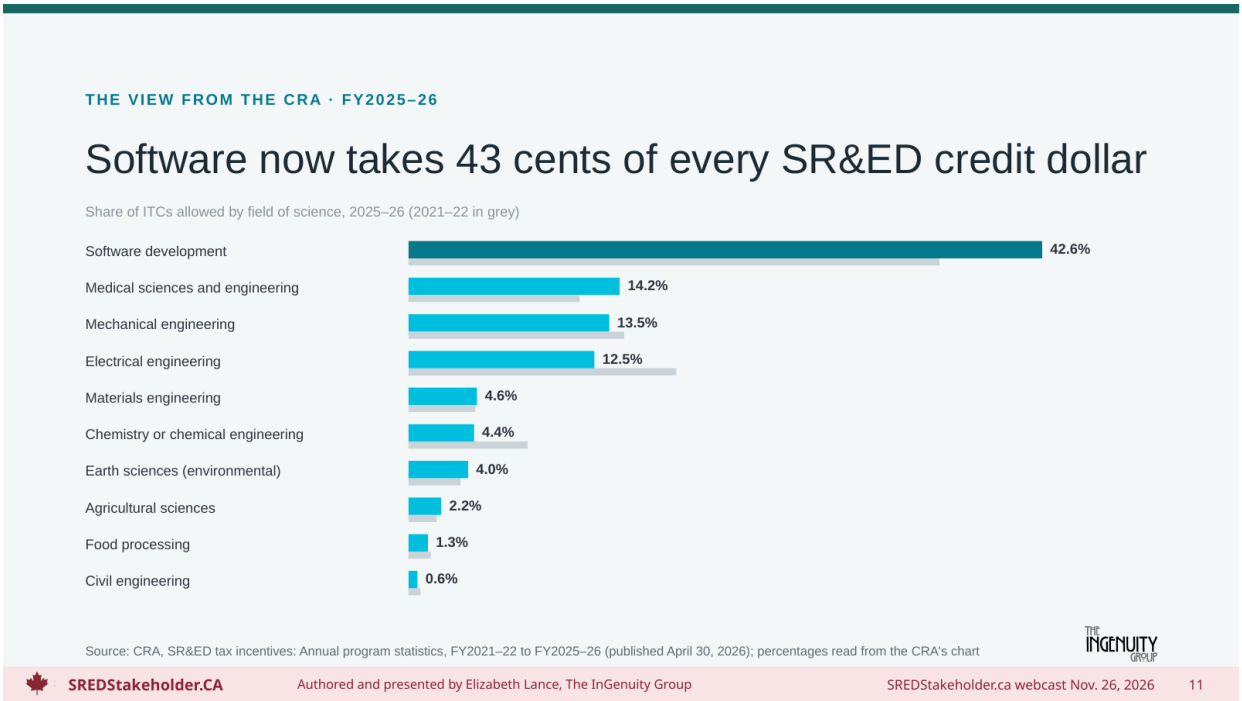
Sources: CRA, Form T661 and T4088 pages; CRA, SR&ED policies and guidelines; TaxCycle release notes (June 2026)

The return of capital brings back old questions: the 90 percent "all or substantially all" use test, shared-use equipment, and the line between a lease of property and a service. The lease policy matters for cloud costs: infrastructure as a service can be a lease; software as a service generally is not. Make sure your software vendor has the T661 (26) version before filing.

Links: Form T661 https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t661.html ; Capital Expenditures Policy https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/capital-expenditures-policy.html ; Lease Expenditures Policy https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/lease-expenditures-policy.html ; Shared-Use-Equipment Policy https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/shared-use-equipment-policy.html . Capital equipment is covered in Dave's section; the separate CapEx deck has the detail.



These are the CRA's published figures. 95 percent of claims accepted as filed were processed within 60 days and 92.5 percent of refundable claims within 180 days. All true. But a 90 percent accepted-as-filed rate means the review experience is concentrated on roughly one claim in ten, and that is where the ATIP data points.



The CRA's annual program statistics (the Red Book, in this community's shorthand) report the share of credits by field of science. Software development has risen from 35.7 percent of credits allowed in 2021-22 to 42.6 percent in 2025-26, while electrical engineering fell from 18.0 to 12.5 percent and chemistry from 8.0 to 4.4. One field now carries more than two fifths of the program. That matters for this room because software claims are where documentation disputes and gross negligence penalties have concentrated. Link: https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/annual-program-statistics.html . The CRA's T2 Corporate SR&ED Statistics (2015 to 2021 tax years) on the Open Government Portal give the older breakdown by industry and province: https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/income-statistics-gst-hst-statistics/t2-corporate-scientific-research-experimental-development-statistics.html

THE VIEW FROM THE CRA · FY2021–22 TO FY2025–26

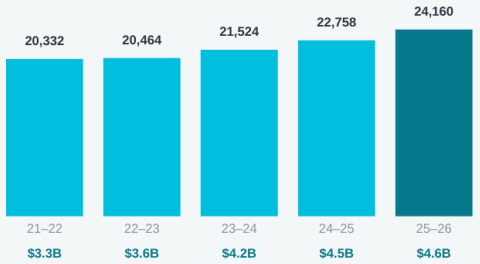
Two thirds of claims are small; a fifth of the money goes to the largest 3%

Share of processed claims and of credits allowed, by gross income, 2025–26

Business size	Claims	Credits
Under $4M	65%	**33%**
$4M to $20M	20%	**23%**
$20M to $250M	12%	**22%**
Over $250M	3%	**22%**

Refundable credits: 59% of the dollars allowed in 2025–26 (58% in 2024–25). Small claimants are the program's volume; large claimants are more than a fifth of its cost.

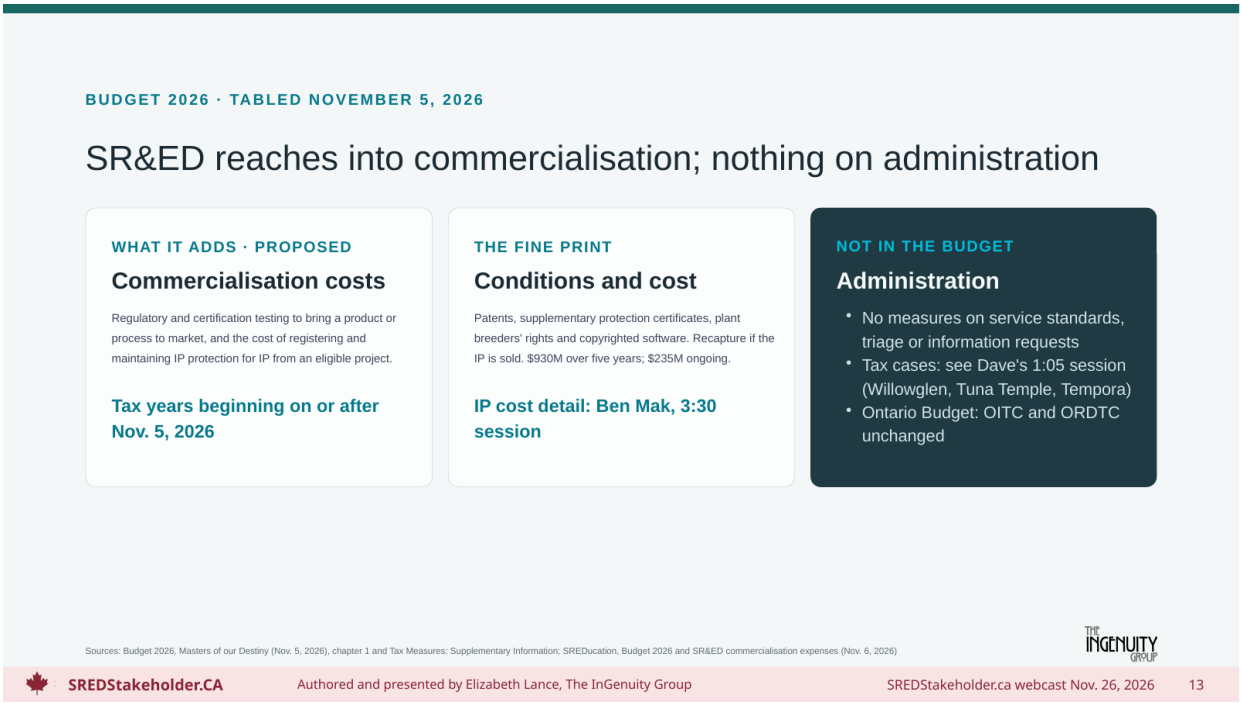
Claims filed and credits allowed, by CRA fiscal year



Claims up 19% and credits allowed up 39% over five years; 90% accepted as filed, 6% after changes, 4% denied, in every year of the series.

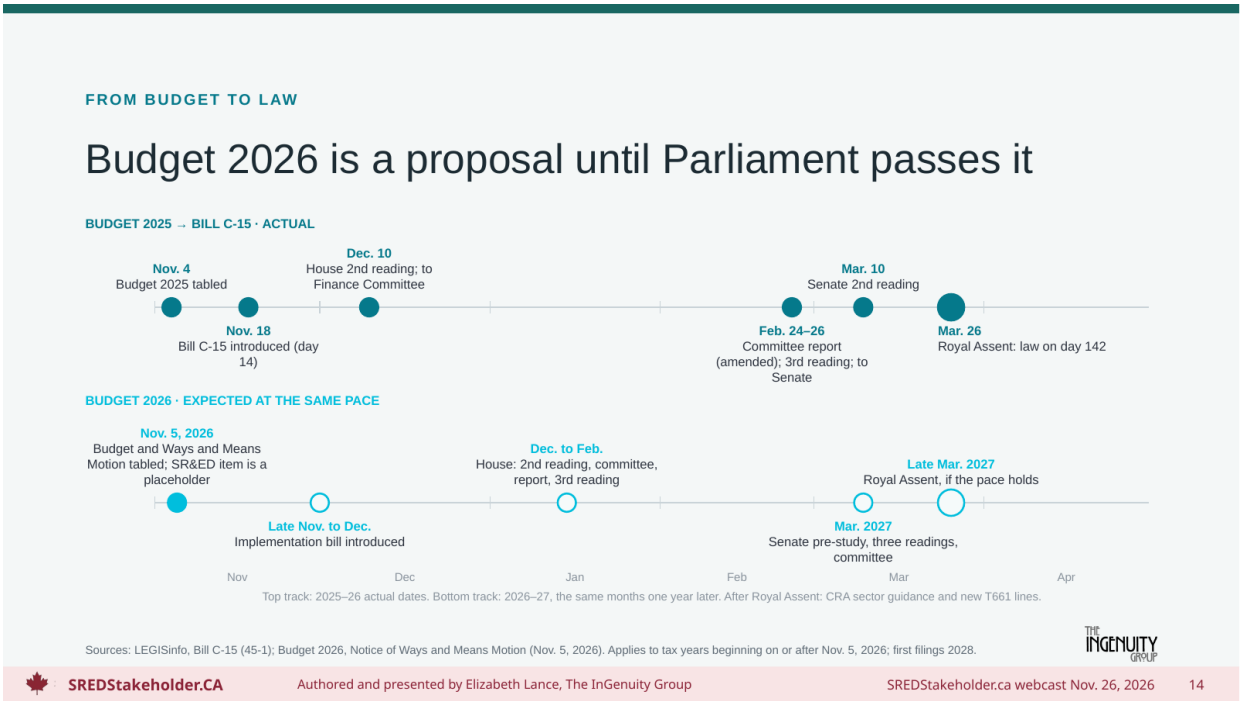
Source: CRA, SR&ED tax incentives: Annual program statistics, FY2021–22 to FY2025–26 (published April 30, 2026)

Same source. Claims filed rose from 20,332 to 24,160 over five years and credits allowed from $3.3 billion to $4.6 billion. The acceptance split has not moved: 90 or 91 percent accepted as filed, 6 percent after changes, 3 or 4 percent denied. By business size, claimants under $4 million of gross income are 65 percent of claims and 33 percent of credits; those over $250 million are 3 percent of claims and 22 percent of credits. The service standards are also on the page: 95 percent of accepted-as-filed claims within 60 days and 92.5 percent of refundable claims selected for review within 180 days. Those are the figures the ATIP releases cut beneath. Link: https://www.canada.ca/en/revenue-agency/services/scientific-research-experimental-development-tax-incentive-program/annual-program-statistics.html



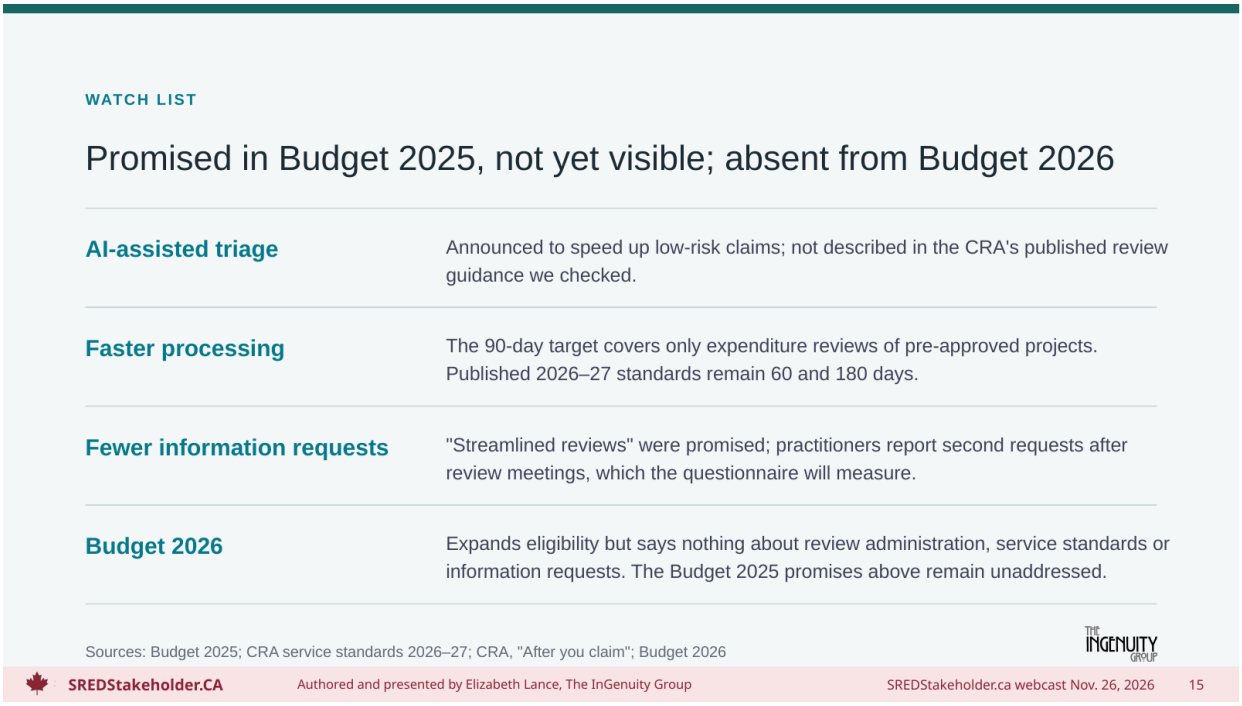
Budget 2026 was tabled on November 5. For SR&ED it proposes one expansion: costs incurred after the experimental development stage, in two groups. First, tests, technological validations and studies needed to obtain the initial regulatory approval or certification to commercialise a product or process. Second, the cost of registering and maintaining IP protection (patents, certificates of supplementary protection, plant breeders' rights, copyrighted software) for IP developed in an eligible project. The expenditure categories are the usual ones: salaries, materials, contracts, overhead and equipment. If the IP is later sold, the related deductions and credits are recaptured. It applies to taxation years beginning on or after budget day, so the first affected year-ends fall in late 2027 and the first claims are filed in 2028. Cost: $930 million over five years, $235 million ongoing. The CRA has promised sector-specific guidance on what counts. One housekeeping item: certified directors' resolutions will no longer be needed for the SR&ED transfer and salary-allocation elections. What the budget does not do is touch administration: nothing on service standards, triage or information requests, which is the subject of the watch list on the next slide. Dave covers the three 2026 tax cases, so I only note that Tempora and Willowglen are both lessons in documentation and in how uncertainty is framed.

High-level list for the room, all proposals until enacted: (1) regulatory and certification testing to commercialise a product or process; (2) registration and maintenance of IP protection for IP from an eligible project, with recapture on disposal (Ben Mak takes the patent and legal cost detail at 3:30); (3) applies to taxation years beginning on or after November 5, 2026; (4) $930 million over five years, $235 million ongoing; (5) CRA sector-specific guidance to come; (6) certified directors' resolutions no longer required for the SR&ED transfer and salary-allocation elections. Nothing on administration. Wait and see: the next slide shows the path to law. Links: Budget 2026 chapter 1 https://budget.canada.ca/2026/report-rapport/chap1-en.html ; Notice of Ways and Means Motion https://budget.canada.ca/2026/report-rapport/nwmm-amvm-1-en.html ; SREDucation article https://www.sreducation.ca/budget-2026-sred-commercialization-expenses/



Everything on the previous slide is a proposal. The tabled Ways and Means Motion contains a single line for SR&ED: the Act is modified to give effect to the proposals as described in the budget documents. The draft legislative text does not exist yet; it will arrive with the implementation bill. Last year's path is the benchmark: budget November 4, bill C-15 introduced two weeks later, second reading December 10, Finance Committee reported with amendments February 24, third reading February 26, Senate pre-study and three readings in March, Royal Assent March 26. One hundred and forty-two days. If Budget 2026 follows the same path, Royal Assent lands in late March 2027. Two cautions. The SR&ED capital measures announced in the Fall Economic Statement of December 16, 2024 took fifteen months to become law because of prorogation and the election. And Bill C-31, the second implementation bill for the 2025 budget, was still at report stage in the House on the day Budget 2026 was tabled, a year after its budget. The CRA's practice is to administer proposed tax measures once a Ways and Means Motion is tabled, but with no draft text and no form changes there is nothing to administer yet. For claimants: the measure only reaches taxation years beginning on or after November 5, 2026, so keep records of regulatory testing and IP costs from the start of that year, and expect the T661 to change again.

Links: LEGISinfo C-15 https://www.parl.ca/legisinfo/en/bill/45-1/c-15 ; LEGISinfo C-31 https://www.parl.ca/legisinfo/en/bill/45-1/c-31 ; Budget 2026 NWMM https://budget.canada.ca/2026/report-rapport/nwmm-amvm-1-en.html



Budget 2025 promised four administrative changes from April 1, 2026. Pre-claim approval arrived. The other three are not visible in published CRA material. The government said C-15 would cut processing times in half, but the published service standards for 2026–27 are unchanged at 60 days for claims not reviewed and 180 days for refundable claims under review. Budget 2026, a year later, is silent on all of it: it widens what can be claimed without saying anything about how claims are reviewed. Ask the room what they are seeing on information requests.

Links: CRA service standards https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/service-standards-cra.html ; Budget 2025 SR&ED measures https://budget.canada.ca/2025/report-rapport/chap1-en.html

02

The ATIP evidence

What the CRA's own records show

ACCESS TO INFORMATION REQUESTS

What the CRA has disclosed

Filed by members of the SR&ED community and shared with us; analysis by The InGenuity Group, published on SREDucation

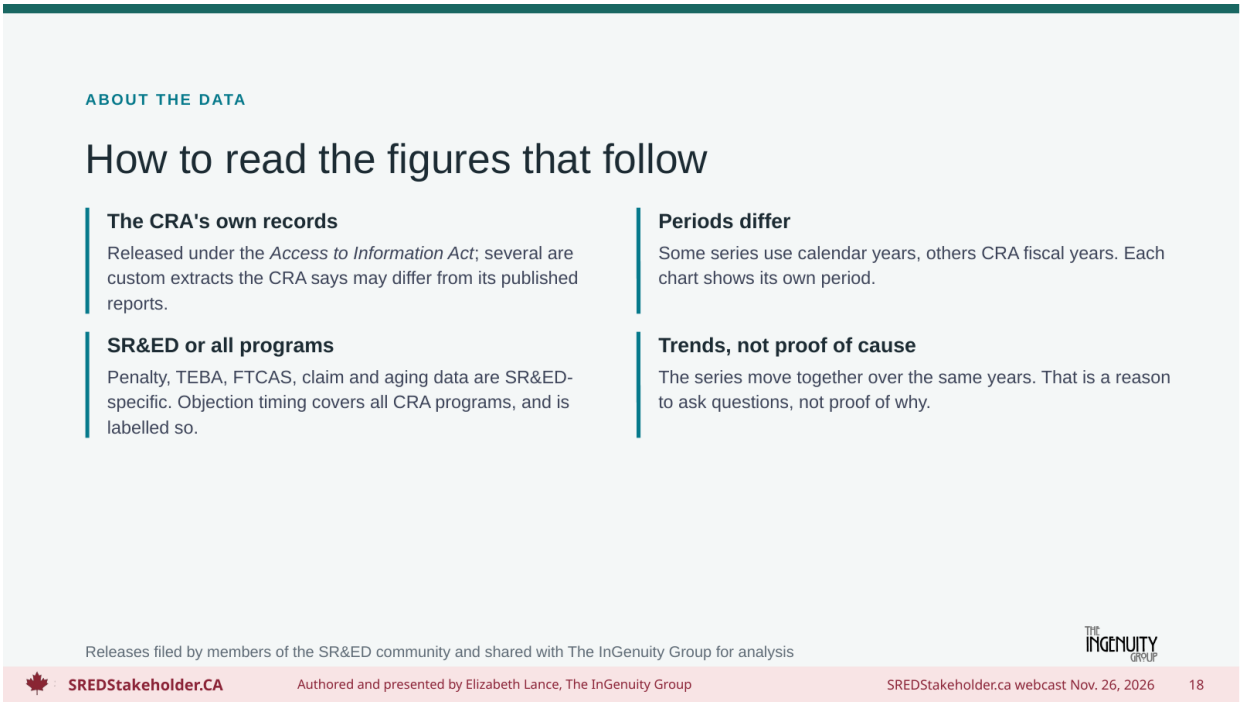
Request	Subject
A-2024-178612	What Tax Earned by Audit (TEBA) is and what it counts
A-2025-001079	SR&ED results within TEBA, 2021–22 to 2024–25
A-2025-000648	First-Time Claimant Advisory Service visits, 2014–2025
A-2025-000402	Gross negligence penalties and fully denied claims, 2018–2024
A-2025-000210	Claim aging and denial by claim size, 2013–2024; updated to June 2026 by A-2026-001067 (Nov. 5, 2026)
A-2024-184172	Objection processing times and service standards
A-2025-000664	SR&ED penalty disputes through objection and court
A-2026-000380	New: claims received and processed by province, 2012–2026
A-2026-000379	New: review outcomes by share of credit allowed, 2020–2026
A-2023-171217	New: claims and credits by province and research type, 2012–2023; outcomes withheld

Full index: sreducation.ca/access-to-information-requests

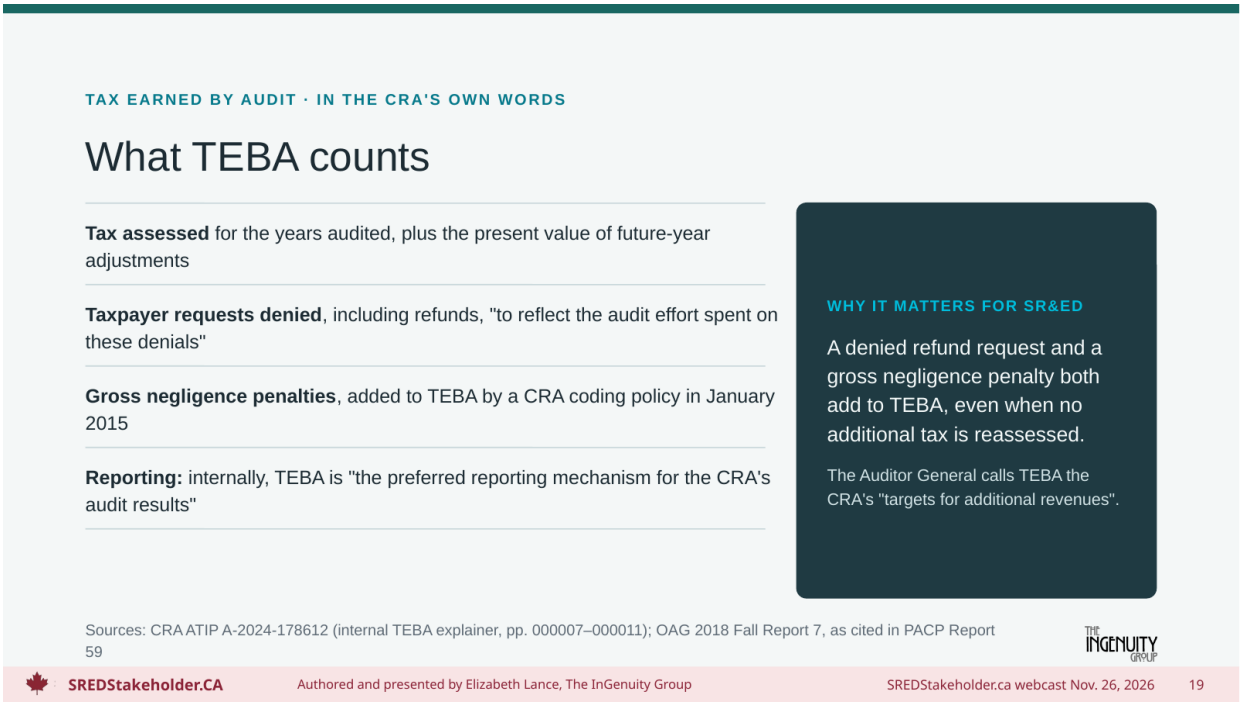
THE INGENUITY GROUP

Over the past two years, members of the SR&ED community have filed Access to Information requests with the CRA about how the program is administered, and shared the releases with us. Our role has been the analysis: extracting the data, charting it and publishing it on SREDucation. These are the releases this talk relies on; two came back on July 30, 2026, and two more arrived on November 5 and 6: an update of the aging data to June 2026, and a 2023 release on claims by province and research type. Every figure that follows is from the CRA's own released records, and the full disclosures are indexed on SREDucation.

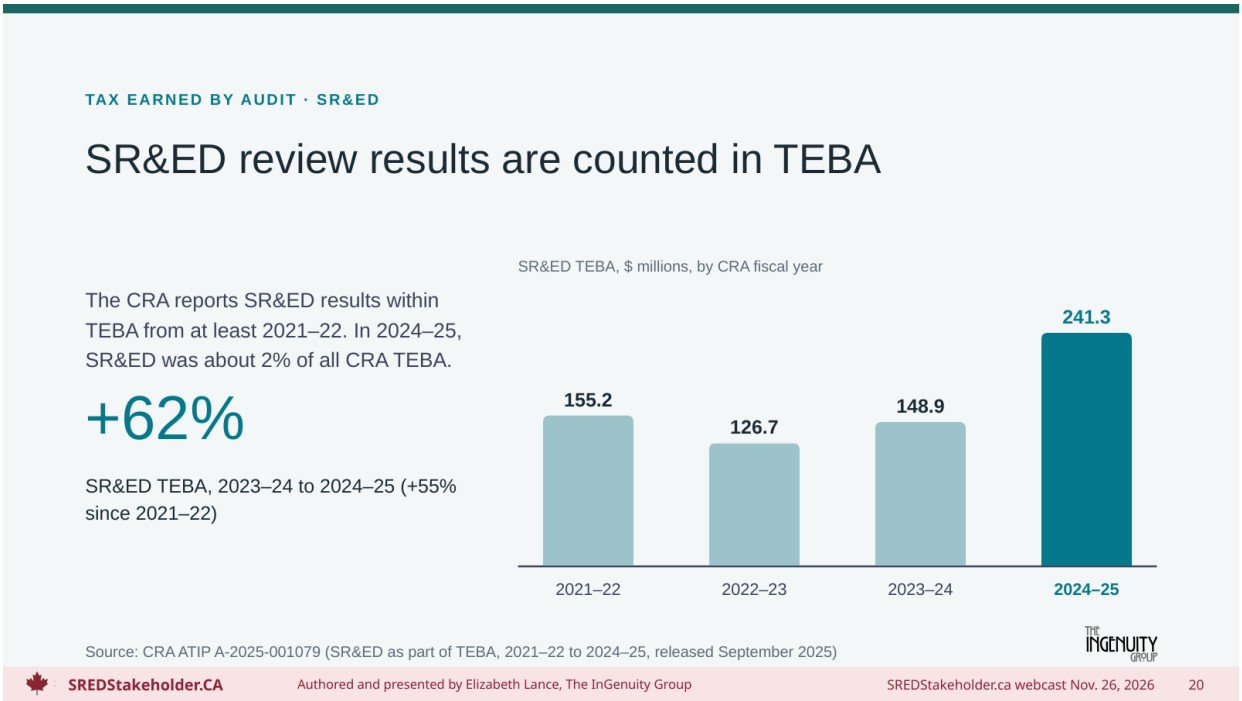
Link: SREDucation ATIP index https://www.sreducation.ca/access-to-information-requests/



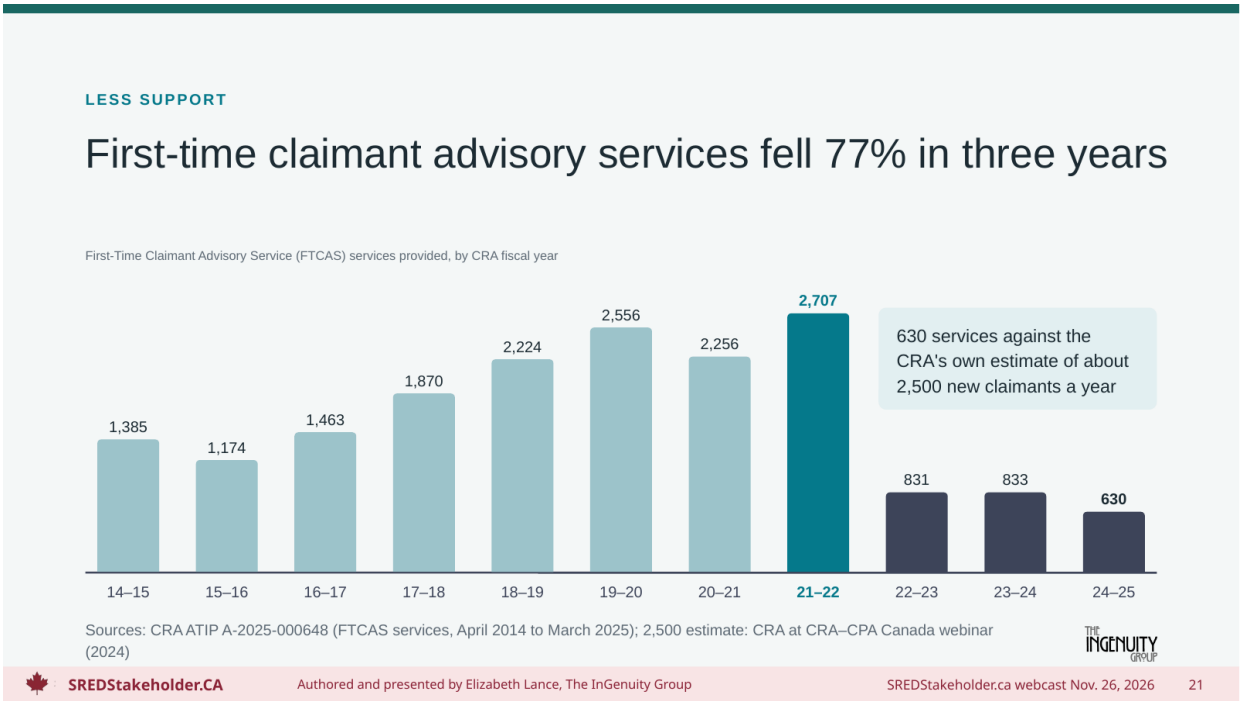
Set expectations before the charts. These are national CRA counts, not samples or surveys, but they come from different releases with different periods and scopes, and some are custom extracts. Where a series covers all CRA programs rather than SR&ED, the slide says so. And we are careful about cause: the trends line up in time, which is why we are asking for an independent audit rather than claiming to have proven intent.



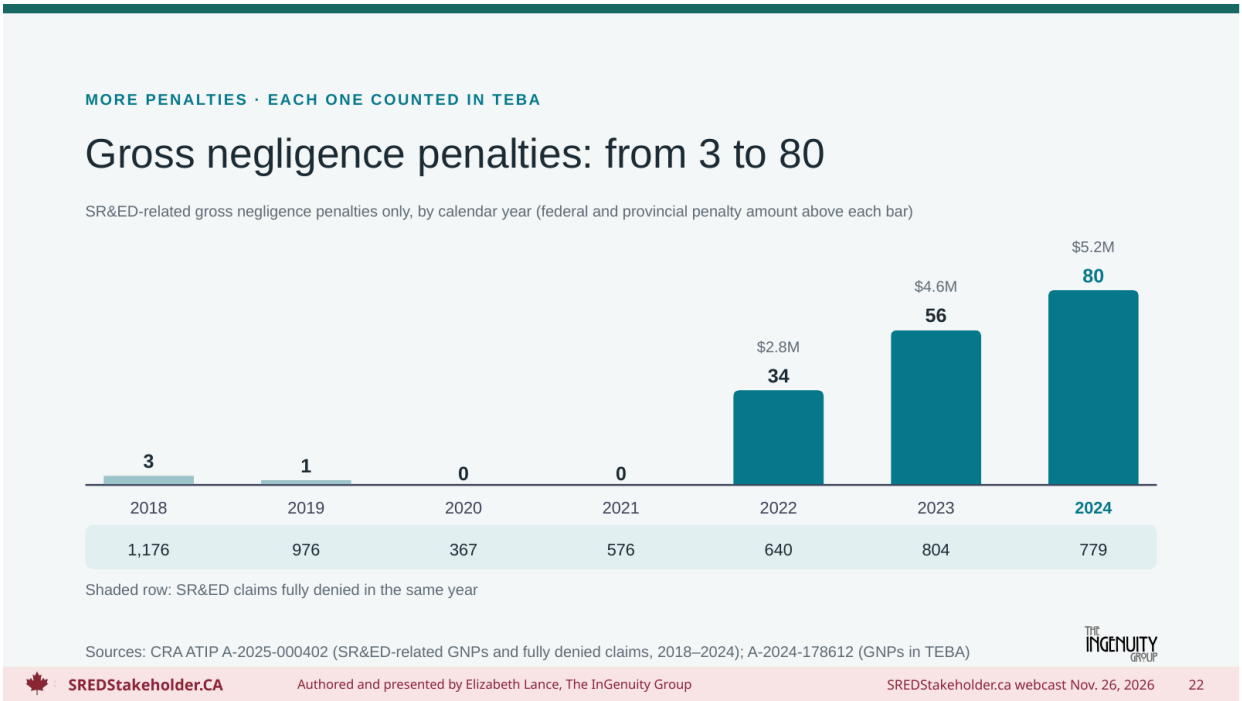
Everything on this slide is the CRA's own description of its metric, from an internal explainer released under A-2024-178612. TEBA is not cash collected. It counts tax assessed for the audited years plus the present value of future adjustments. It also counts taxpayer requests that are denied, such as a refund, "to reflect the audit effort spent on these denials", and since a January 2015 coding policy it includes gross negligence penalties, along with third-party and transfer pricing penalties. The CRA calls TEBA the preferred reporting mechanism for its audit results. The Auditor General's 2018 report recommended that the CRA "clearly document how it sets its targets for additional revenues, also known as tax earned by audit". For SR&ED, that means two things that matter: a denied refundable credit and a gross negligence penalty both register as audit results.



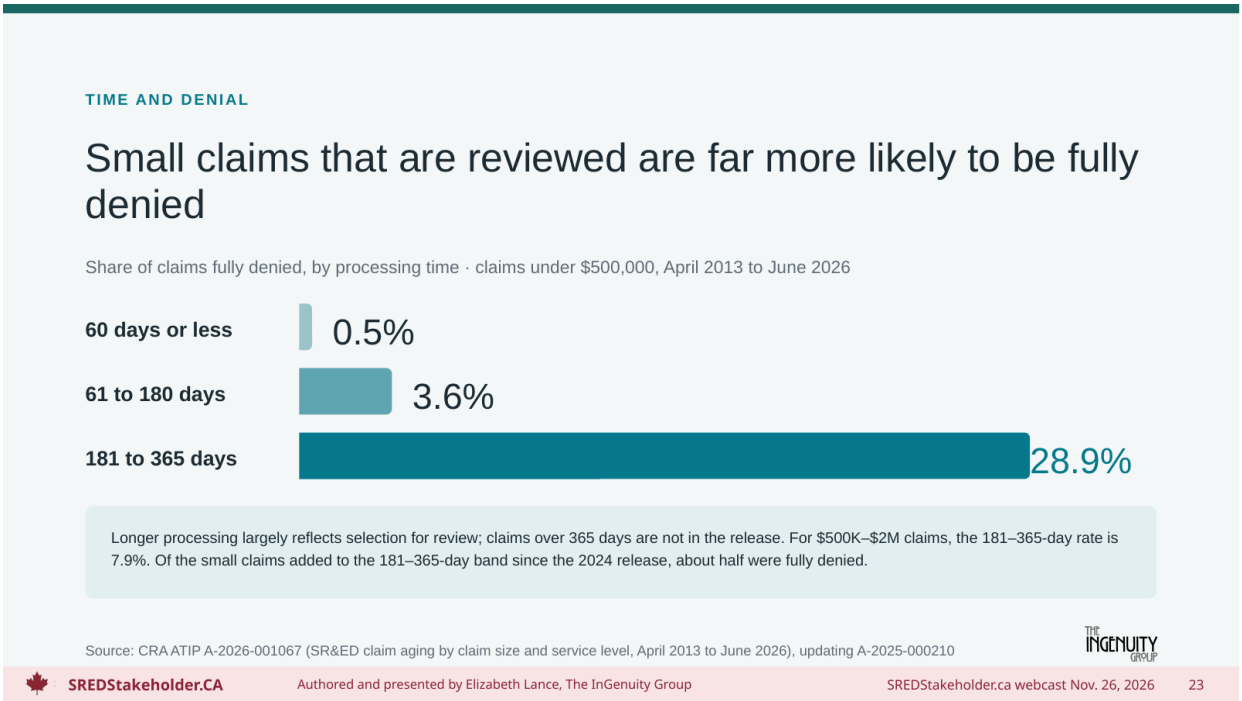
Having seen what TEBA counts, here is SR&ED's share. A-2025-001079 reports SR&ED TEBA for four fiscal years. It dipped in 2022–23 and then rose from $148.9M to $241.3M in 2024–25, up 62 percent in one year and 55 percent over the four years. SR&ED is about 2 percent of all CRA TEBA. TEBA is a reasonable measure for a financial audit of tax accounting; SR&ED is a program of encouragement, and its scientific review decides whether work qualifies. When a denied refundable credit counts toward the metric, the measure and the program's purpose pull in different directions. We make no claim about any individual reviewer.



FTCAS is the CRA's free educational service for first-time claimants: an RTA and a financial reviewer explaining the program before problems become penalties. It was introduced as an in-person visit and has been delivered virtually since 2020, so the CRA counts "services provided". It peaked at 2,707 services in 2021–22. In 2022–23 it fell 69 percent in one year, and by 2024–25 it was down to 630. The CRA's own working estimate, given by Ms. Redekop at the CRA–CPA Canada webinar, is about 2,500 first-time claimants a year, so roughly one in four now receives the service. The CRA has shifted to self-service tools and claimant-requested consultations. Pre-claim approval is not a substitute: it rules on projects; it does not teach the program.

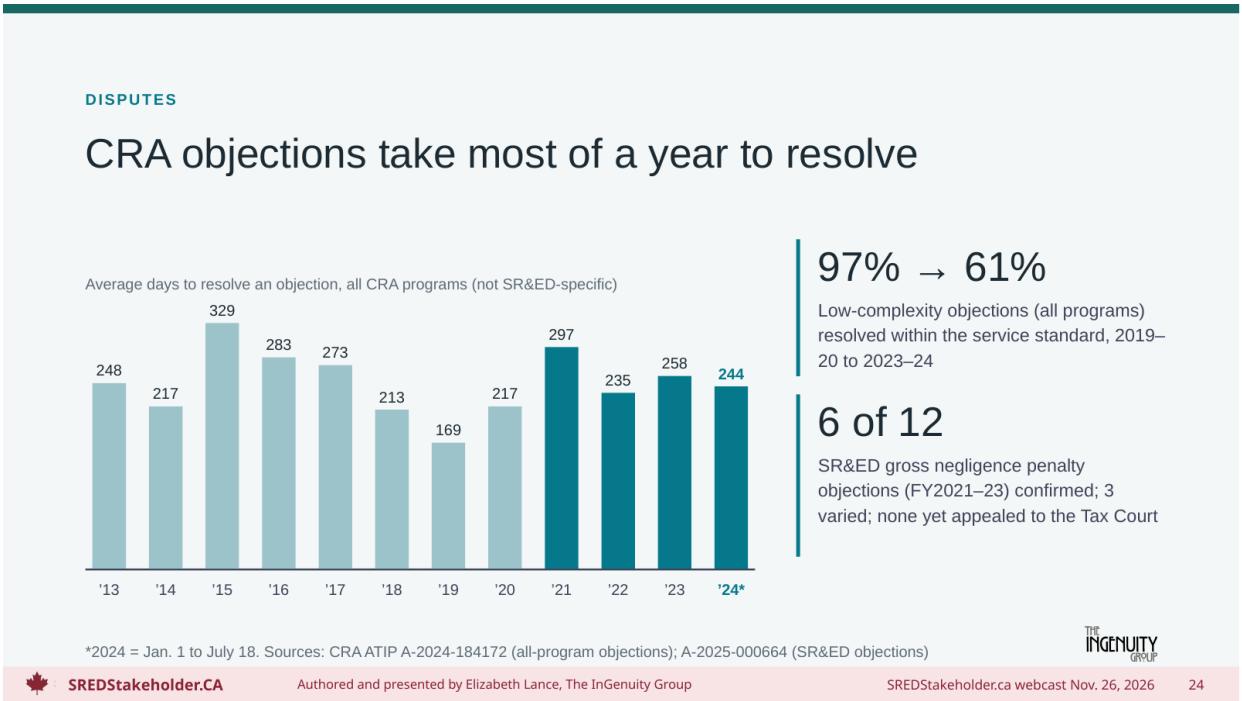


To be clear on scope: the gross negligence penalty in subsection 163(2) applies across every tax program, but these counts are SR&ED only. The CRA's release reports "SR&ED related GNP penalties applied", with federal and provincial amounts combined. Gross negligence penalties were almost never applied to SR&ED until 2022: three in 2018, one in 2019, none in 2020 or 2021. Then 34, 56 and 80, with $12.7M in penalties over 2022 to 2024. Fully denied claims more than doubled from their 2020 low of 367 to 779 in 2024. And remember the previous slide: since a January 2015 CRA coding policy, gross negligence penalties are added to TEBA, so every one of these 80 penalties also registers as an audit result. Note the timing: the penalties begin in the same year the first-time claimant visits collapsed. A penalty asserts the claimant knowingly or recklessly made a false statement; that is a serious finding to make against a business the CRA has stopped educating.

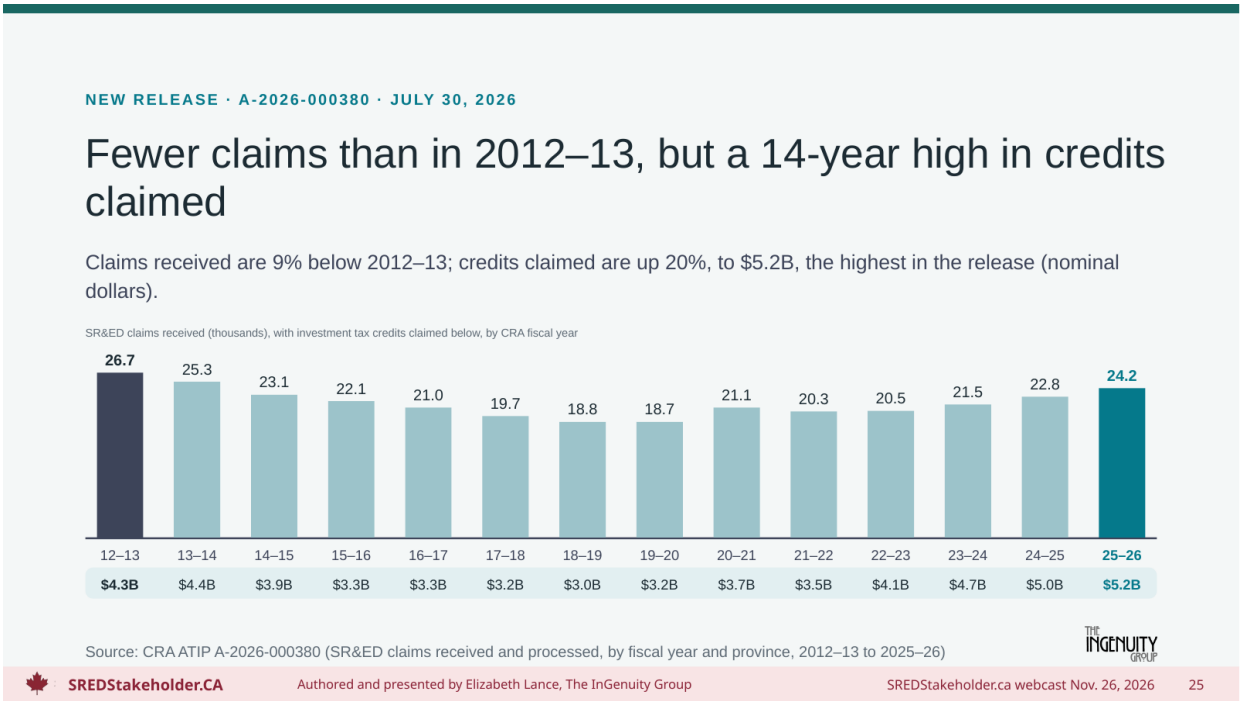


This is the aging data, refreshed on November 5 by A-2026-001067, which runs from April 2013 to June 2026. "Denied" here means fully denied; the CRA counts partial reductions as not denied. Of 161,066 small claims processed within 60 days, 824 were fully denied. Of 22,742 small claims that took 181 to 365 days, 6,570 were: 28.9 percent, up from 27.5 in the 2024 release. The increment is the striking part: the 2024 release had 21,389 small claims in that band with 5,873 denied; the new one has 22,742 with 6,570. About 1,350 claims added, about 700 of them fully denied, roughly half, with the caveat that the two periods start three months apart. Two cells the CRA disclosed in 2024 are now withheld under section 24(1): the denied counts for claims over $10 million, and the $2M to $10M count at 61 to 180 days. A long processing time is largely a proxy for being selected for review, so this reflects selection, and claims taking over a year are not in the release. But it means a small business pulled into a review has more than a one-in-four chance of losing the entire claim, and it waits half a year or more to find out.

Link: A-2026-001067 and A-2025-000210 on the SREDucation ATIP index https://www.sreducation.ca/access-to-information-requests/ (post A-2026-001067 before the meeting)



Be clear on scope here: the chart and the 97 to 61 percent figure cover objections across all CRA programs; the CRA did not break them out for SR&ED. The "6 of 12" figure is SR&ED-specific but narrow: it covers only objections to SR&ED gross negligence penalties in the two years ended March 31, 2023. As of the CRA's July 2025 reply, none of those penalty cases had gone on to the Tax Court. It does not mean there are no SR&ED Tax Court cases; there are many, but they are mostly eligibility disputes without a penalty, and a case objected to in 2021–23 would rarely have reached a decision yet. Average time to dispose of an objection has run between 169 and 329 days for a decade, and sits at 244 days for January to July 2024. The share of low-complexity objections resolved on time fell from 97 percent in 2019–20 to 61 percent in 2023–24; the CRA's table shows the 2023–24 and 2024–25 rows in red without explanation, possibly as preliminary figures. Add the original review, and a claimant can wait close to two years from filing to an objection decision. For penalties specifically: of 12 SR&ED penalty objections in 2021–22 and 2022–23, the CRA confirmed 6 and varied 3, and none had been appealed further when it replied. For most small and medium claimants, the practical recourse is slow and costly.



This release came back July 30. Claims received bottomed out at about 18,700 in 2019–20 and have recovered to 24,165, still about 9 percent below 2012–13. But the credits claimed reached $5.2 billion, the highest in the 14 years the release covers, in nominal dollars. Received counts here (24,165) differ slightly from the CRA's published 24,160 filed; the CRA notes its custom extracts may differ from published figures. Fewer, larger claims means more money at stake in every review, which matters when review results are counted toward TEBA. The release also breaks this down by province; Ontario processed 10,812 claims last year and Quebec 5,495, if anyone wants regional figures.

NEW RELEASE · A-2026-000379 · JULY 30, 2026

The review-outcome table came back blank

The CRA's table shows how much credit reviewed claims kept, FY2020–21 to 2025–26. Every figure was withheld under s. 16(1)(c) of the *Access to Information Act*.

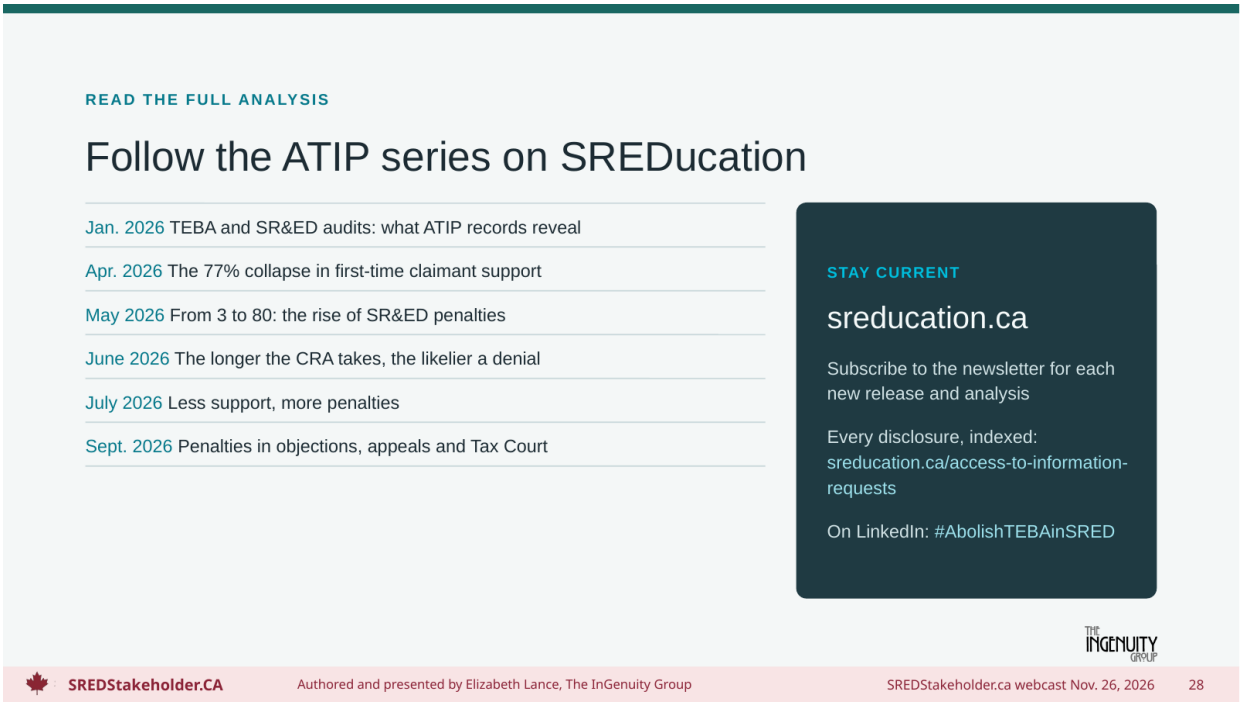
Year	TC downscreen	TSO AAF	No change	75 to <100%	50 to <75%	25 to <50%	>0 to <25%	Denied
2025–26	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)
2024–25	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)
2023–24	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)
2022–23	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)
2021–22	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)
2020–21	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)	16(1)(c)

Source: CRA ATIP A-2026-000379 (review results by percentage of ITC allowed); column headings shortened. A-2023-171217 (2012–13 to 2022–23) withheld claims granted and credits distributed under the same exemption

This is the table the CRA sent back, re-typed. The table sets out, for each year, how many reviewed claims kept all their credits, how many kept three quarters, half, a quarter, and how many were denied outright. Every cell was withheld under paragraph 16(1)(c), the exemption for information that could injure law enforcement or lawful investigations. It is not the first time. A-2023-171217, a 2023 request that reached us this month, asked for claims granted and credits distributed by year and province for 2012–13 to 2022–23; those two columns were withheld under the same paragraph, while claims received and credits claimed were released in full. The structure of both tables confirms the CRA tracks exactly this. Aggregate outcome statistics of this kind are the evidence the Auditor General would need, which is part of why the coalition is asking for an audit.



Put the three lines together, each with its own period. From 2022, the CRA provides far fewer first-time claimant services, applies far more SR&ED penalties, and records more SR&ED results in Tax Earned by Audit, which itself counts those penalties and denied refund requests. We are not claiming any individual reviewer denies a claim to hit a number. The point is structural: a program meant to encourage R&D is being measured with a metric that rewards recovering dollars. That is what we are asking to change.

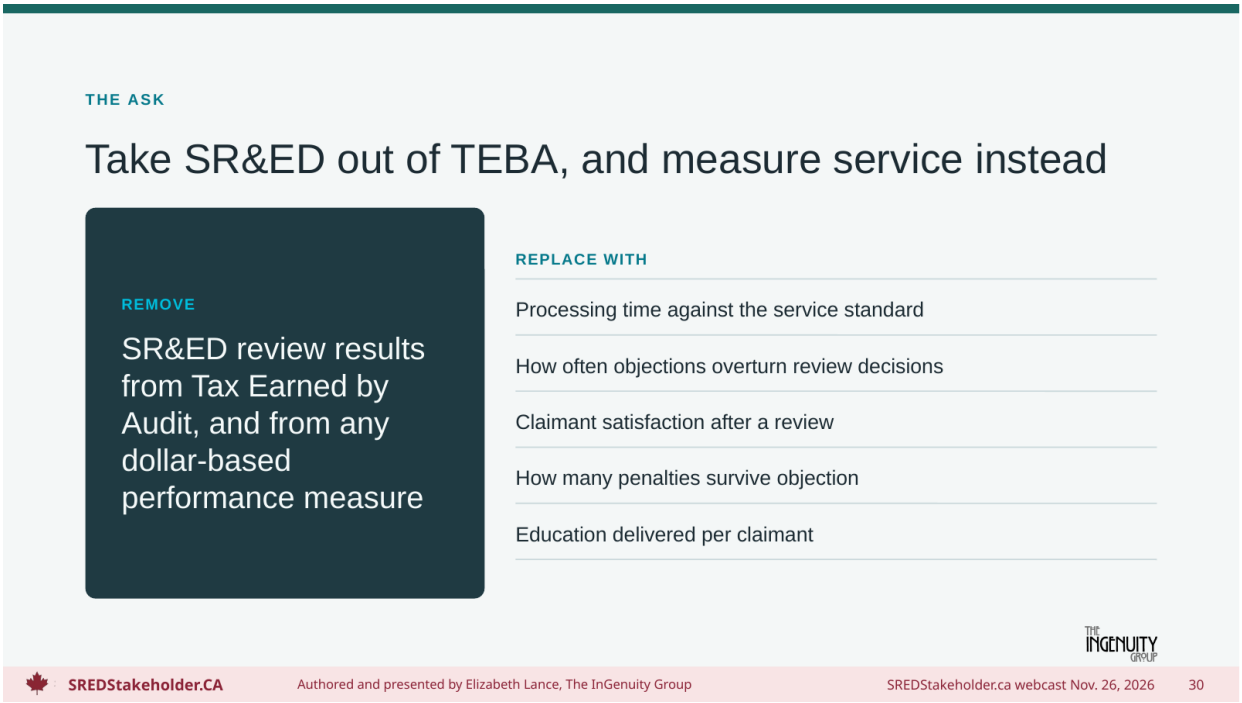


Everything in this section is written up in more depth on SREDucation, our education site, with the source releases linked from each article. New releases are analyzed as they arrive, and the newsletter is the easiest way to get each one. If you have an ATIP release of your own that you would like analyzed, send it to us.

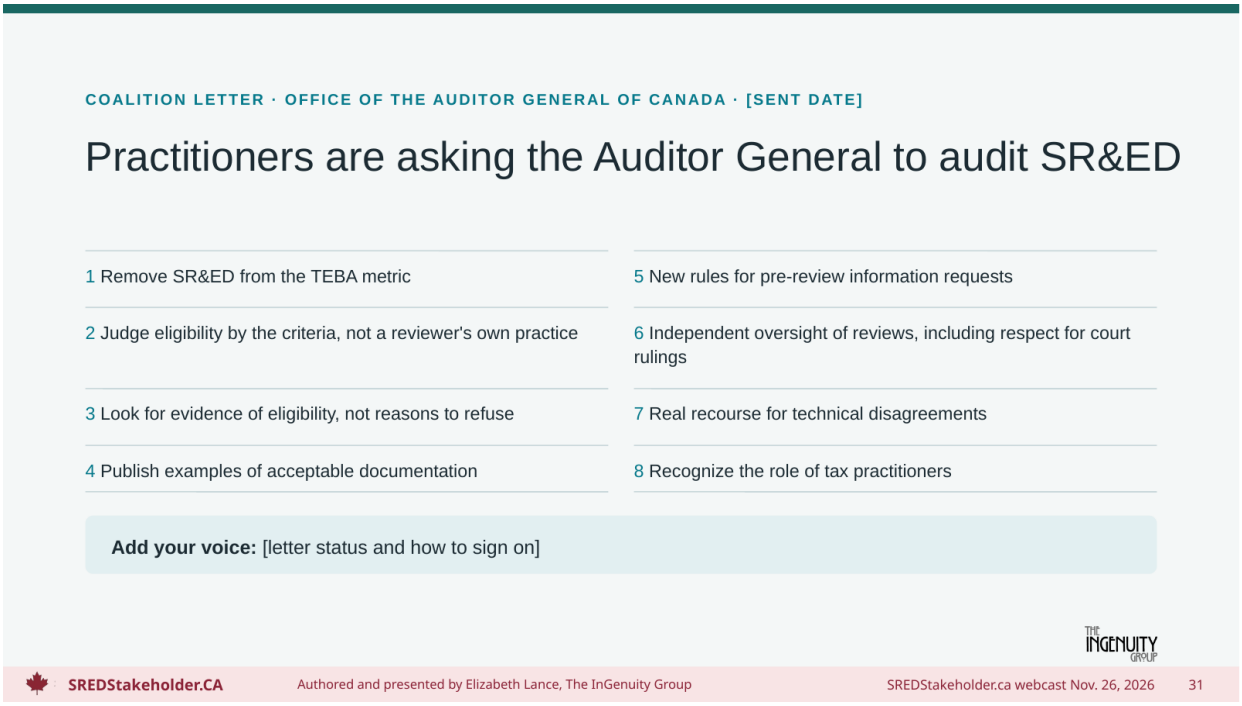
03

Taking action

#AbolishTEBAinSRED



Our position is simple. TEBA is a fine measure for financial audit. It is the wrong measure for a program of encouragement. Keep the financial verification; stop counting the dollars denied in scientific reviews as audit revenue. And measure what tells Parliament whether the program is administered well: timeliness, accuracy as tested by objections, claimant experience, whether penalties hold up, and how much the CRA invests in teaching claimants. The C.D. Howe Institute has made a similar case about auditor incentives more broadly (Klassen and Pantaleo, "CRA Auditor Incentives Raise Fairness Concerns," September 2020).



A group of SR&ED consultants and practitioners has prepared a joint letter to the Office of the Auditor General. Its principal request is to remove SR&ED results from TEBA, which it describes as a conflict of interest, and to audit the administration of the program. It sets out eight issues, summarized here. In 2018 the Auditor General already recommended that the CRA document how it sets its additional-revenue targets.

TREND VALIDATION QUESTIONNAIRE

Does the data match your experience?

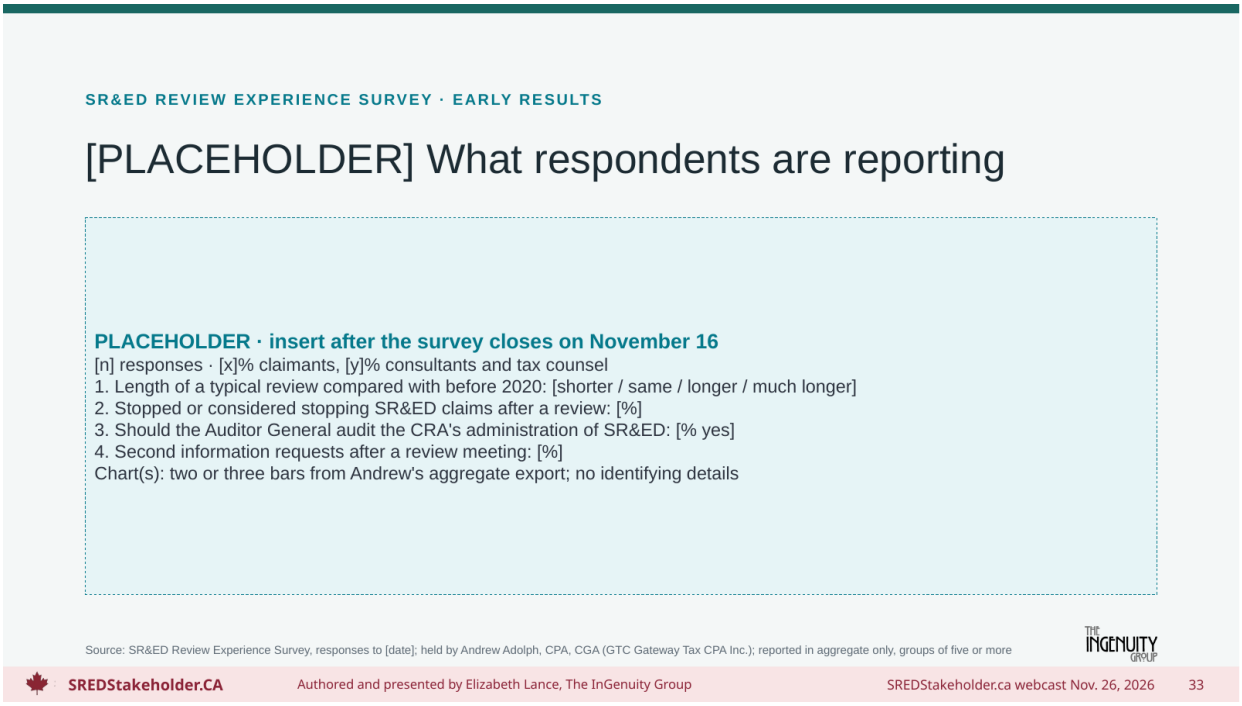
To strengthen the evidence for the Auditor General, the Minister and Parliament, we want to hear from claimants and practitioners directly.

- For claimants, consultants and tax counsel
- About 30 questions; 8 to 10 minutes
- Responses reported only in aggregate
- Identifying details released only with your consent

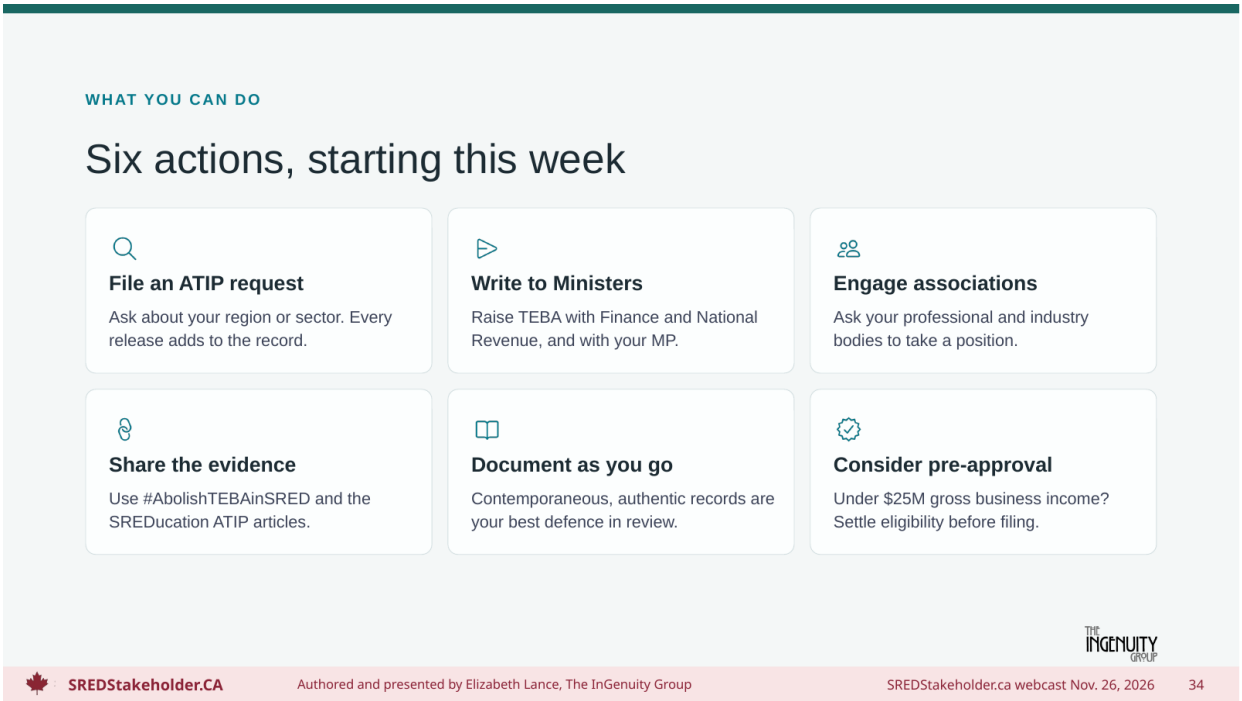
[QR code]

[survey link]

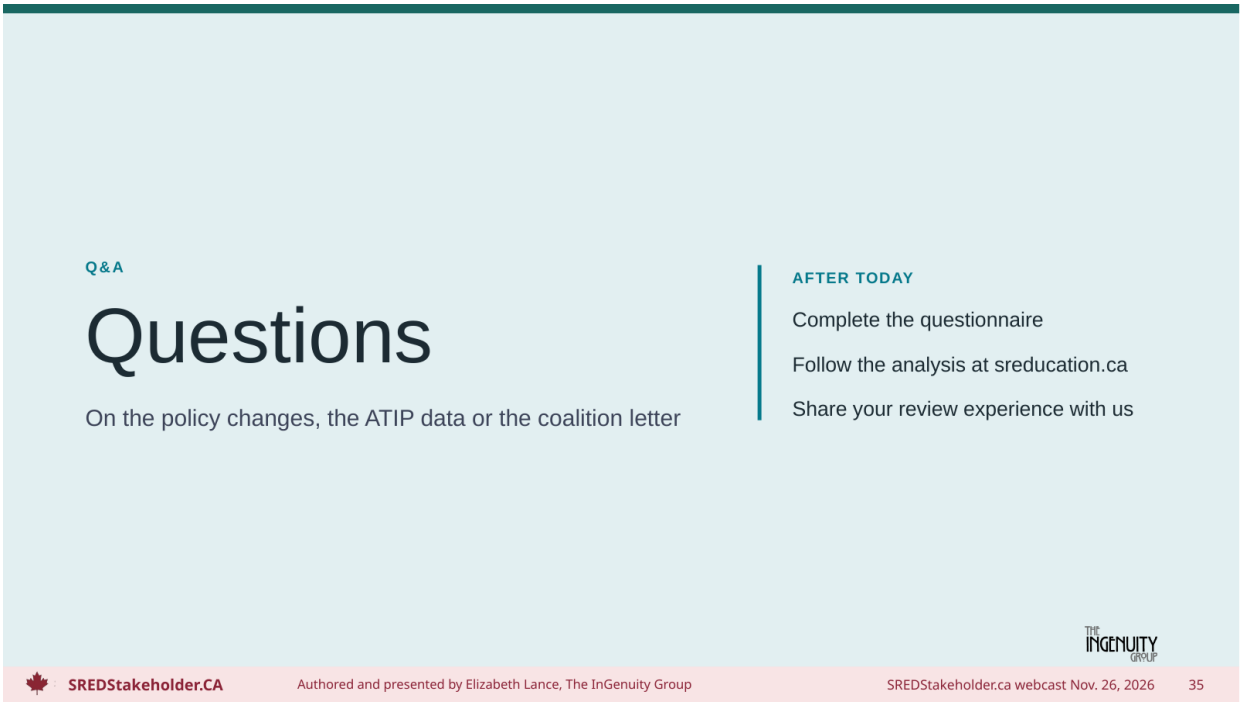
The ATIP data tell us what happened in aggregate. The questionnaire tests whether it matches lived experience: review outcomes, information requests, penalties, and whether clients have pulled back from claiming after a review. Version 5 reflects feedback from colleagues in this community. Please complete it and forward it to clients who have been through a review.



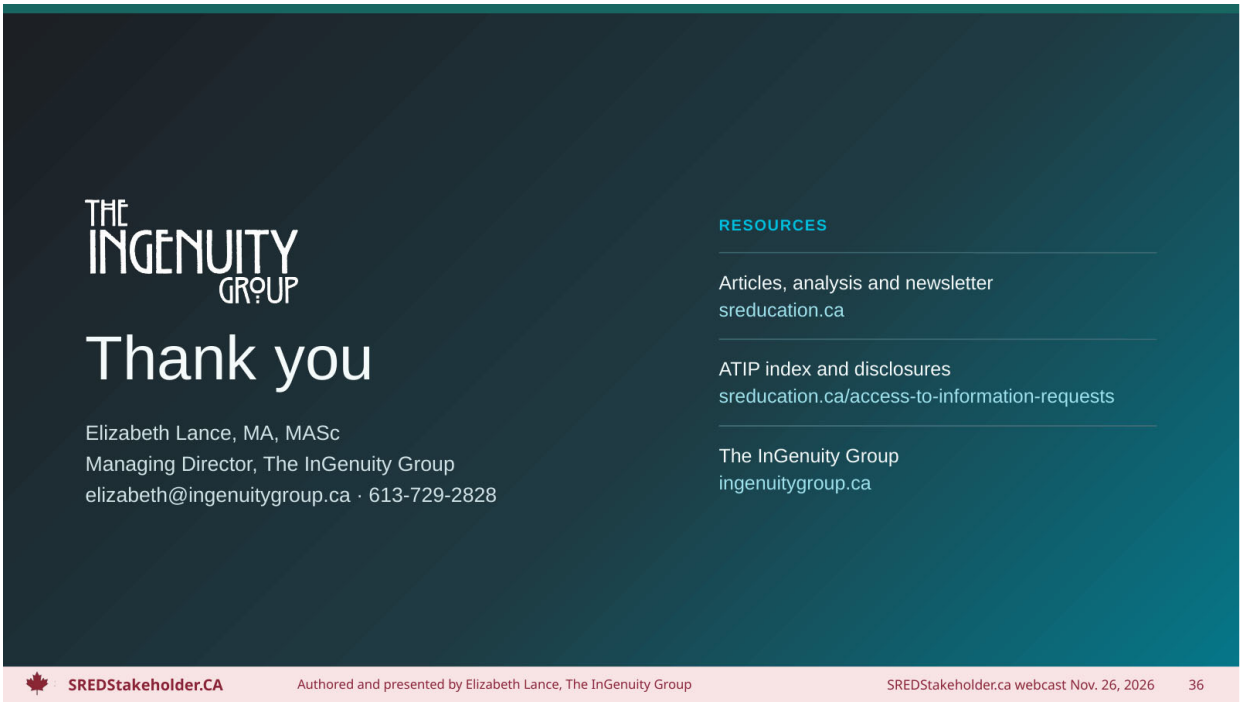
Placeholder. Insert the aggregate results Andrew Adolph provides after the survey closes on November 16: response count, respondent mix, and the three polling-style questions (review length, clients pulling back, Auditor General audit). Report only aggregates for groups of five or more. If results are thin, fold them into the questionnaire slide instead and drop this one.



Three of these build the public case, three protect your own claims. ATIP requests are straightforward to file online with the CRA. Letters to the Minister of Finance and the Minister of National Revenue carry more weight when they cite the CRA's own data, so use the SREDucation articles as your references. Ask CPA bodies, industry associations and chambers to take a position on TEBA. And while the policy fight goes on: keep contemporaneous records, and look at pre-claim approval for eligible clients.



Open the floor for questions; plan on 15 to 20 minutes. If questions are slow to start, likely ones are: whether pre-claim approval is worth it, how the capital rules apply to cloud costs, and how to respond to a gross negligence penalty proposal.



Thank everyone, point to the ATIP index for the source documents, and invite people to get in touch about the coalition letter and the questionnaire.