

<u>SR&ED Practitioner meeting issues 2013</u>	<u>PDF</u>	<u>Video</u>
I) Recent SR&ED tax cases & related issue(s)	download	view
Airmax Technologies (2 issues) Issue 1) SR&ED eligibility of HVAC improvements - win Issue 2) informal appeal \$12K limit	Link	Link
Cal Amp – bonuses linked to SR&ED - loss Lyrtek – CCPC status & defacto control - loss Immunovaccine – if SR&ED loan “government assistance” - loss	Link	Link
II) New SR&ED measures proposed by parliament		
Budget 2013 – new reporting on SR&ED preparer fees Tax Court of Canada informal appeal limit increase & strategies Dispute resolution - formal vs. informal appeal strategies Status of current SR&ED legislation	Link	Link
		Link
		Link
III) New CRA pronouncements & procedures		
New form T661 – to reflect 2013 changes	Link	Link
CRA SR&ED Consolidated policy documents (Dec 19, 2012) "Eligibility of work for SRED": Tax Act, Court & CRA	Link	Link
New CRA Request for information (RFI) procedures New focus on “weekly” timesheet details Request for 5+ pages of sample technical documents	Link	Link
New CRA software example (Nov. 2012)	Link	Link
10 New CRA SR&ED project examples (Sept 18, 2013)	Link	Link
2013 YMPE set at \$51,100	Link	Link