






SR&ED project documentation requirements

I	 <u>OBJECTIVE BEYOND STANDARD PRACTICE</u>	<u>Recommended documentation</u>	<u>GOAL: prove to Government (CRA, IRS, patent office)</u>
	i) State of Existing technology	State benchmarking methods & sources	Limits of information available to someone "skilled in the art."
	ii) Objective(s)	Top 5 measureable "Objectives"	Quantifiable Objectives beyond known limits
II	 <u>TECHNOLOGICAL UNCERTAINTIES</u>	Top 5 "Variables" for experimentation	Formulate "test matrix" to test hypotheses
III	 <u>EXPERIMENTAL ACTIVITY</u>	<u>Defined by tax year*</u>	
	i) Experimentation method	Number of alternatives tested & how?	Justify sample sizes & retain evidence of experiments
	ii) Results	Correlate to "Objectives"	Provide basis for Conclusions
	iii) Conclusions	Correlate to "Variables"	"New knowledge" illustrates "Technological Advancement"