RDBASE.NET International SR&ED template

			Recommended documentation	GOAL: prove to Government (CRA, IRS, patent office)
I	◆	**OBJECTIVE BEYOND STANDARD PRACTICE**		
	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	▶	**TECHNOLOGICAL UNCERTAINTIES**	Top 5 "Variables" for experimentation	Formulate "test matrix" to test hypotheses
III	●	**EXPERIMENTAL ACTIVITY**		Defined by tax year*
	i)	**Experimentation method**	Number of alternatives tested & how?	Justify sample sizes
	ii)	**Results**	Correlate to "Objectives"	Provide basis for Conclusions
	iii)	**Conclusions**	Correlate to "Variables"	"New knowledge" illustrates "Technological Advancement"

Simple view

RDBASE.NET template for claiming tax credits internationally

I ◆ **PROJECT OBJECTIVE BEYOND STANDARD PRACTICE:**

GOAL is to prove to Government (CRA, IRS, etc.) :

i) **State of Existing technology: Benchmarking methods & sources**

Technology limits of "readily available" information to someone "skilled in the art."

		Number (#) of	
i	Internet / Google Searches		internet sites
ii	Articles		articles
iii	Patent searches		patents
iv	Competitive methods		products / processes
v	In-house technologies		products / processes
vi	Potential components		products
vii	Queries to experts		responses
viii	Other		

ii) **Objective(s)**

Quantifiable Objectives beyond known limits

		Performance benchmarks (top 5)*	
		Benchmark 1	**Benchmark 2**
i	Existing benchmark		
ii	Units of measure		
iii	Performance objective		
iv	*Result (III below)**		

II ▶ **TECHNOLOGICAL UNCERTAINTIES**

Using "science" to formulate hypotheses & experiments

	Variables for experimentation (top 5)**	
	Variable 1	**Variable 2**
Name of variable		

III ⬤ **EXPERIMENTAL ACTIVITY**

*Defined by tax year**

i) **Experimentation method**

Justify sample sizes via "variables"

		Number of		
i	Analysis / simulation		alternatives	*Quickest*
ii	Process trials		runs / samples	*Longer*
iii	Prototypes		samples	*Longest*
	protoype revisions		revisions	

ii) **Analysis**

i	Results		* vs. Objectives I	*Identify the unexpected*
ii	Conclusions		** on Variables II	*Attempt understand "why?"*
iii	Documentation		Experiments/Analysis	*Proof experiments & costs*

iii) **Direct Costs**

i	Wages		Hours / Employee	*PROJECTS span multiple years but ACTIVITIES match tax years.*
ii	Contractors		Labour $ / Contractor	
iii	Materials		Consumed/transformed	