SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT

PLASTICS MATERIALS, PROCESSING, EQUIPMENT & TOOL MAKING GUIDANCE DOCUMENT

DATE: March, 2003

1 Introduction

This document was prepared by a joint Canada Customs and Revenue Agency (CCRA) - Industry sector committee[1]. Its purpose is to help CCRA reviewers and plastics sector claimants, especially new claimants working for small and medium enterprises (SMEs), to navigate the material available to assist with the preparation of an SR&ED claim. It primarily discusses technical issues, and there is no intent to deal with questions related to allowable expenditures or administrative aspects of the program, although, in addressing certain issues these topics will be touched upon. Further assistance on these issues can be obtained through contacting the CCRA or from visiting the SR&ED web site **(**www.ccra-adrc.gc.ca).

For the purposes of this paper, the plastics sector is considered to consist of companies engaged wholly or partly in:

- producing plastic resins or additives (for example reinforcements, colorants, plasticizers, and other property modifiers);
- compounding plastics (mixing the materials to produce a plastic that is ready to be incorporated into a product);
- processing plastic materials into either semi-finished plastic parts or into finished products for sale to consumers;
- recycling and reclaiming waste products; and/or
- manufacturing machinery, equipment and the moulds, tools and dies used to process the plastics.

Companies whose primary activity is in other industry sectors (e.g. automotive, electronic, construction, packaging, agriculture and food processing) can also carry out a significant amount of plastics processing.

1.1 Guidance Documents

This document is one of a series of guidance documents that have been prepared by the CCRA working in partnership with industry. They are designed to help with the interpretation of the Income Tax Act (the "Act") and Income Tax Regulations. In addition to using guidance documents, it is important to consult the legislation and regulations for their application in particular situations. The "Act" will prevail in the event of any conflict between the legislation and this document, or with any other guidance documents or information circulars.

Some of the guidance documents are general and apply to all sectors, while others are relevant to specific sectors. The general guidance documents include:

[1] A list of the team members is included as Appendix II.

- An Introduction to the Scientific Research and Experimental Development Program (T4052)
- Guide to Supporting Technical Aspects of a Scientific Research and Experimental Development (SR&ED) Claim
- Cross-Sector Shop Floor Guidance Document
- Recognizing Experimental Development

Other documents have been prepared for and by joint CCRA / Industry sector committees to clarify issues within these sectors. Those prepared by the Food and consumer Packaged Goods Sector (http://www.ccra-adrc.gc.ca/taxcredit/sred/food-e.html), the Chemicals sector (http://www.ccra-adrc.gc.ca/taxcredit/sred/chemdoc-e.html and http://www.ccra-adrc.gc.ca/taxcredit/sred/guidance_menu-e.html) and the Textile Industry (http://www.ccra-adrc.gc.ca/taxcredit/sred/textile-e.html) may be of interest.

2 Recognizing Scientific Research & Experimental Development

2.1 SR&ED – The legislation and its interpretation

Subsection 248(1) of the "Act" defines SR&ED as:

"a systematic investigation or search that is carried out in a field of science or technology by means of experiment or analysis and that is

(a) basic research, namely, work undertaken for the advancement of scientific knowledge without a specific practical application in view, or

(b) applied research, namely, work undertaken for the advancement of scientific knowledge with a specific practical application in view, or

(c) experimental development, namely, work undertaken for the purpose of achieving technological advancement for the purpose of creating new, or improving existing, materials, devices, products or processes, including incremental improvements thereto.

and, in applying this definition in respect of a taxpayer, includes

(d) work undertaken by or on behalf of the taxpayer with respect to engineering, design, operations research, mathematical analysis, computer programming, data collection, testing or psychological research where the work is commensurate with the needs, and directly in support, of work described in paragraph (a), (b) or (c) that is undertaken in Canada by or on behalf of the taxpayer,

but does not include work with respect to:

(e) market research or sales promotion,

(f) quality control or routine testing of materials, devices, products or processes,

(g) research in the social sciences or the humanities,

(h) prospecting, exploring or drilling for, or producing, minerals, petroleum or natural gas,

(i) the commercial production of a new or improved material, device or product or the commercial use of a new or improved process,

(j) style changes, or

(k) routine data collection."

The deductibility of SR&ED expenditures is then dealt with in Section 37 of the "Act". Section 127 of the "Act" deals with the calculation of investment tax credits.

In the plastics sector most SR&ED is experimental development; work is carried out in a systematic manner attempting to achieve technological advancements required to create new, or improve existing materials, devices, products or processes. Much of this work is carried out in a commercial setting.

The guide "Recognizing Experimental Development" (http://www.ccra-adrc.gc.ca/taxcredit/sred/recognizing-e.html) discusses the implications of the definition of SR&ED for all sectors, including the plastics sector and identifies a number of key principles and discusses the concepts involved including:

- the distinction between experimental development and basic and applied research;
- what does "Achieving Technological Advancement" mean; and
- what is a "Systematic Investigation" and what indicates its existence?

For expenditures to qualify, the SR&ED must be carried out in Canada and must relate to the business of the claimant.

If a base technology was developed outside Canada, a company may still be carrying out eligible work when developing specific applications at Canadian locations, as in the example in which plastic / metal hybrid technology is applied to the development of the front-end for a truck.

See Example "Plastics Metal Hybrids"

2.2 Separation of SR&ED from other work

After SR&ED has been defined, two major issues need to be addressed:

- separation of SR&ED from "routine engineering or routine development"; and
- distinguishing between experimental development and ineligible commercial activities.

These issues are discussed throughout both IC 86-4R3 and IC 94-1.

Section 2.10 of IC 86-4R3 sections 3 & 4 of IC 94-1 state that the three criteria of technological advancement, technological uncertainty, and scientific and technical content must be considered in establishing eligibility.

These concepts are developed further in "Recognizing Experimental Development" which discusses how "attempts to achieve technological advancements and to resolve technological uncertainties occur simultaneously" since:

> "It is implicit that a technological uncertainty exists when there is an attempt to achieve technological advancement."
>
> and:
>
> "Attempts to resolve technological uncertainty through a systematic investigation or search by experiment or analysis will result in a technological advance".

IC 94-1 (as well as IC 86-4R3) points out that uncertainty can be the result of lack of knowledge of "whether the goals can be achieved at all" or "which of several alternatives (ie paths, routes, approaches, equipment configurations etc) will either work at all or be feasible to meet the desired specifications or cost targets or both of these.... To resolve these technological uncertainties, experimentation or analysis is needed".

Novelty, uniqueness or innovation can be signs of a technological advancement, but do not guarantee its presence.

"Sometimes there is little doubt that a product or process can be produced to meet technological objectives when cost targets are no object. In commercial reality, however, a reasonable cost target is always an objective, and attempting to achieve a particular cost target can at times create a technological challenge, which needs to be resolved. A technological uncertainty may thus arise that is imposed by economic considerations. Otherwise, the more general question of the commercial viability of the product or process is not relevant to whether or not a technological uncertainty is present and, hence, to whether a project is eligible or ineligible."

It is important to note that incremental improvements are also included in the ITA definition of SR&ED — the advancement does not have to be a major scientific breakthrough. Also even experimental failures may increase a company's scientific knowledge, thereby meeting the criterion of technological advancement.

If, on the other hand, a company develops a new product or process using only well-known techniques with predictable results, the work cannot be classified as experimental development. The work may, however, still be included in a claim if it is needed to support an SR&ED project.

In some cases all the work in the company's project can be accepted as part of the SR&ED project. In other cases a company's project will include both eligible and ineligible work. It is then necessary to separate the eligible and ineligible work.

In some cases a single project can require technological advancements in more than one area. Sometimes different companies, who are cooperating on the same project, need to work towards these different advancements. This can result in separate claims from each of the companies, even though there is a lot of overlap in the work.

In the example "A Tale of Three Stakeholders", three companies — a resin supplier, a mould maker and a plastics processing company - cooperated to bring a new product to market for automotive exterior trim. The example describes the iterations that were required to advance the technology, and shows how the companies were able to prepare three independent claims, each claiming the work they had carried out.

See Example "A Tale of Three Stakeholders"

2.3 Business context

Experimental Development must be viewed within the business context of the company. The business context for a company's experimental development will be determined by many factors including:

- its technological resources;
- the technical knowledge, know-how and experience of its personnel;
- its products and services;
- the industry sector in which it operates;
- the size and scale of its operation; and
- its relationship with suppliers, customers and competitors.

These factors, together with market and socio-economic dynamics, strongly drive the types and levels of technology used by any given company.

Differences in business context may cause the same type of work to be SR&ED for one company but not for another. The eligibility of the work claimed, therefore, needs to be determined in the context of the individual company. For example, one company may carry out certain work that adds to its technology base and therefore achieves a technological advancement; for another company, this same work will not add to the technology base and would be ineligible.

If a company chooses to undertake experimental development instead of pursuing alternatives such as purchasing the necessary technology, the work can still be SR&ED, as long as the prerequisites are met. This is discussed in both IC 86-4 and T4088 – Guide to Form T661

2.4 System uncertainty

Section 4.8 of IC86-4R3 explains the concept of system uncertainty. Sometimes work will be carried out to combine standard technologies, devices, and/or processes. Combining materials and processes—even well understood ones—often produces unexpected interactions whose outcomes could not have been predicted using existing knowledge. This "system uncertainty" may have positive (synergistic) results, but in the plastics industry as elsewhere, it can often lead to problems that must be resolved through SR&ED.

See Example "In-line compounding"

In this example, the use of a single screw extruder for compounding (a standard technology) was combined with its use for extrusion (another standard technology). The resulting system uncertainty had to be resolved using SR&ED in order to obtain moulded parts with the desired physical properties.

In addition, a component may be developed using SR&ED, but when one attempts to combine this new component with other elements, there is an unexpected interaction, and the latter elements will need to be redesigned or modified in some way to make the combination succeed. Such modifications can be either part of the same project or part of a new SR&ED Project.

2.5 Cost of Training

Sometimes a combination of training and SR&ED is required for product development. Expenditures for training can be included in an SR&ED project only if the following three conditions apply:

- the company is using the "traditional" method for its claim
- the training is specific to the project claimed
- qualified SR&ED personnel are being trained

If the company is using the "proxy" method, training costs cannot be claimed since it would be considered to be part of the overhead costs. For a comparison of the "traditional" and "proxy" methods see T4088 "Claiming Scientific Research and Experimental Development - Guide to Form T661".

3 The plastics sector

The plastics sector is part of the strategic backbone of our economy. Other industry sectors such as automotive, electronic, construction, packaging, agriculture and food processing all depend on a healthy plastics industry to be competitive.

After 100 years, the sector is still growing vigorously. Much of the plastics technology used today is new, and there is still a great deal to be learned. Use of new products, processes and applications that are continually being developed creates a great deal of technological uncertainty.

Most SR&ED in the plastics sector is experimental development, designed to create new or improve existing materials, devices, products or processes. As a result, most claims are for experimental development. The scientific advancements, on which these technological advancements depend, take place primarily in other sectors or at academic institutions. For example resins and the catalysts for producing them are developed at companies that are part of the chemical sector, while fundamental molecular level studies take place mainly in universities.

Where companies include "basic research" projects in their SR&ED claims, it is usually easy for them and the CCRA technical reviewers to agree on the nature and extent of the work. Neither CCRA nor the claimants see the SR&ED in "applied research" or "experimental development" as easily.

Most of the science available to the plastics sector is descriptive rather than predictive. Even when some basic principles are known, new combinations of materials and processes often produce unexpected outcomes; application of these known principles is often fraught with uncertainty.

In the plastics sector, a general technology will often exist, but the technology for individual applications must still be developed. This is why some R&D activities in the plastics industry appear at first glance to be routine engineering development. In fact there can be a great deal of technological uncertainty, as in the first bottle-filling example

See Example "Bottle filling – Product Range Extension"

This is not intended to imply that all experimental work carried out in a manufacturing environment is SR&ED. The second bottle filling example and the trouble shooting examples describe work that involves experimentation carried out in a systematic manner, but the work is not SR&ED since a technological advancement is not required in either case.

See Example "Bottle Filling – Production Problems"

See Example "Ejection Detection"

Four primary areas of SR&ED activity can be identified in the plastics industry: materials, processes, equipment, and applications. Specific issues related to these are discussed in the following sections.

3.1 Materials

The technological uncertainties involved in developing materials are the easiest to describe because of the quantitative nature of many of the material properties. In addition, the industry's current knowledge base is often encapsulated in data sheets prepared by material suppliers.

SR&ED is usually required both to develop new polymers and to develop applications for them. Application development usually involves the development of formulations and technical specifications.

For example, an SR&ED claim could include work by a company that attempts to create new polymers and plastics and to develop applications for these materials, which are not already part of the industry standard practice or that company's proprietary information. However the company must be able to show that technological advancement was attempted, even if the work was unsuccessful.

See Example "Compression Moulding - Formulation Development"

The various ingredients of the formulation may produce the expected results when processed. Quite frequently they will not.

The materials used by the plastics industry are derived primarily from petrochemical sources, which tend to vary in their chemical and physical properties. The resultant polymers are not single chemical entities. Besides having varying molecular weights and molecular weight distributions, polymers such as polyethylene can contain straight chains or be branched, or a mixture of both. In addition each plastic end product may contain a number of components, including one or more polymers, each of which is available in various grades. Thus, although it is possible to obtain various polymeric materials with the same specifications, this is no guarantee that they will behave similarly in any manufacturing process.

See Example "Material Substitution"

Attempts to recycle materials can provide an additional source of performance variations and technological uncertainty.

See Example "Dual Injection"

In addition nominally identical materials often perform differently when processed on "identical" pieces of equipment.

This inherent variability can give rise to unanticipated and unacceptable results, creating scientific or technological challenges that cannot be resolved by using standard practice or knowledge that is available to the claimant. Resolving these challenges may require SR&ED.

See Example "Different Equipment"

While some of the additives used in plastics formulations may be simple compounds (e.g. some blowing agents, flame retardants, and antioxidants), most are not. Additives can also behave in complex ways even if they are simple compounds. For example complexity can exist because solid additives will behave differently depending on their geometry; the behaviour of fillers varies depending not only on their chemistry and surface treatment but also on their particle size and aspect ratio.

Technological uncertainties may also arise from economic considerations — one may be certain that a product or process is feasible if money is no object, but uncertain that it is feasible within a particular cost target.

3.2 Processes

SR&ED can be required in order to develop a completely new process or to modify an existing process.

For a new process, the work can usually be well planned, since it is usually clear before the work starts that a technological advance is required. Interruptions in commercial activity can lead to unplanned SR&ED if available technology cannot adequately solve the problem.

In many situations the development of a product and of the process for making it can be independent of each other, in which case SR&ED might be required in either stage.

In the plastics industry however, these stages of product and process development can rarely be conducted independently, since the performance of a product usually depends not only on the materials that are used to make it but also on the way it made. Obtaining a product with acceptable performance characteristics during the development of a process (or even sale of this product) does not necessarily signal the removal of technological uncertainty.

If the process is completely new, it is often easier to define the technological advancement in terms of the new process, since the objective of the advancement is often to make exactly the same material as before more efficiently. When a process is modified, it is often easier to define the technological advancement in terms of the materials being developed.

See Example "Extrusion"

In today's competitive environment, many companies do not have the resources to work on basic research projects. The projects undertaken must generally be market focused and have a clear payback if the development succeeds. Because of the interaction between the process and the product, it is often difficult to determine when the technological uncertainty has been removed and the project ends. As the process is developed there is a smooth transition from the initial process development into a stage involving incremental improvements to products and processes, which often requires large scale experimental trials. These trials often have the dual role:

- To remove technological uncertainty and
- To provide material for marketing purposes.

A film development project provides a good example where there is technological uncertainty inherent in the design and performance of the product as well as in the company's ability to develop a commercially viable process for this product.

After significant effort, a sample is obtained that shows acceptable performance characteristics, does not violate any patents and meets production cost targets. A small amount of film is produced for field evaluation and to determine the technological issues that need to be resolved in order to scale up the process.

It may be tempting to call the development of this prototype the end point of the project. However, this would fail to recognize that while most of the technological uncertainty around the product has been removed, there is still much uncertainty around the process. In essence, this milestone is the completion of one stage of the development and the beginning of another, equally important stage. In some cases the process development stage is short and follows the existing process knowledge within the company. In other cases, the process development is more difficult than the product development.

To complicate the issue further, early trials will provide product at an unacceptably low yield. For example, a yield of 50% may be obtained when a target yield of 95% is required for a commercially viable process. In order to reduce the costs of the development, the 50% of the product that meets specifications is sold and the remainder is scrapped. This may be interpreted as the "sale of a prototype", which has been used as in indicator of the end of the product development portion of the project (unless, of course, one must later return to this stage). However, in this case, the sale does not in fact signal the completion of the second stage, since a carefully planned and executed process development is still required to increase the yield from 50% to 95%; this development may include testing various process conditions or modifying the film production line. Until the target yield is achieved, the technological uncertainty surrounding the process may not been removed. In some cases a company will make a business decision to run the process without further SR&ED.

When it is clear that the emphasis is on process development, identifying discrete process improvement projects with their own individual technological objectives, will facilitate the SR&ED claim process.

In conclusion, development of a product often requires both a product development stage and a process development stage. The sale of material during the development process does not necessarily remove the technological uncertainty and signal the end of the project.

3.3 Equipment

SR&ED can be required in order to modify existing equipment or to develop new types of equipment for new processes. SR&ED can also be required to simplify existing equipment and facilitate its use. The SR&ED can give new products or give increased productivity.

Technological advancements may result from producing an end product that is already available but has not yet been made using the specific type of equipment, process or raw material.

Adapting a technology common in another field (or adapting plastics technology to another industry) can require SR&ED, which can be claimed as long as the SR&ED criteria are met.

Technical problems can be solved using concepts of experimental design and advanced problem solving techniques. Often the objectives of such work are to correct a specific deficiency, or achieve a specific operational capability. In other cases an intuitive approach to solving problems is often part of an SR&ED project and will be accepted if a systematic testing process follows it.

Technological advancements achieved through SR&ED on equipment could result in higher quality, new product characteristics, lower cost, and improved health / safety or environmental performance. Attempts to reduce cost can drive SR&ED; this can result in attempts to increase speed, increase reliability (i.e. reducing the amount of scrap) and to use power, labour or raw materials more efficiently.

See Example "Screw Design"

Not all SR&ED on machines and equipment is aimed at producing new products or enhancing the capabilities of existing ones. SR&ED can be designed to advance the technology by making it simpler. For example, a moulding machine operator may have a limited scientific or engineering background. Thus, it would normally be of limited value to develop a machine that incorporates technology that can only be operated by highly trained or educated specialists. Eliminating the need for manual control functions - or designing machinery that is easier to manage because it has more built-in predictability or reliability - may be a valid SR&ED project if technological uncertainty must be overcome.

Processes can use a single of equipment or several pieces together in some sequence. This issue is discussed further in the section on "System Uncertainty" with the "In-line Compounding" example.

The recent trend of combining several operations into a process is illustrated by the injection moulding industry and its development of post injection moulding operations that collect, sort and package the injection moulded parts. Some of the leading development work in robotics has been in this area.

3.4 Applications

SR&ED may be required to produce a product that will consistently meet end use properties. It can also be required to develop the processes and quality systems needed to ensure this.

The industry strives to develop plastic products that not only meet the immediate needs of consumers, but also are durable enough to survive the conditions encountered during transportation, distribution and use. In order to develop these products, extensive experimentation is usually required to establish the critical parameters that control product consistency and quality and to develop final formulations, process control procedures and manufacturing specifications that will ensure that the product performs safely as designed and is compliant with relevant regulatory standards.

As a result it is common in the plastics industry for each application to have several essential primary requirements. In addition, there will usually be several secondary requirements, which are not addressed until after the primary requirements have been achieved. The plethora of widely varying primary and secondary requirements often leads to technological uncertainty.

See Example "Product Development"

Defining application requirements in terms of performance requirements stands in contrast to the traditional practice of specifying a material, and then relying on its ability to meet the application requirements.

For example it is common practice in the construction industry to specify building application requirements in terms of materials such as wood or brick, and not on a particular performance requirement. In contrast, in the plastics industry it is usually necessary to define the specific performance requirements first, and then develop a material that satisfies those requirements. This process can be SR&ED if the material being developed embodies technological advancement.

Products are frequently developed for a specific application that must meet mechanical or other requirements under both "static" and "dynamic" loading. Mechanical properties of a product under static load include tensile strength, tensile modulus, flexural strength, flexural modulus, creep and abrasion resistance. Mechanical properties under dynamic load are important when materials are subject to impact load or periodic cycle loadings - for example the effect of engine vibrations, that could range from a few cycles per second to several thousand cycles per second could have an impact on a product being developed. Impact resistance and fatigue resistance are two characteristics associated with dynamic testing.

Characterizing mechanical properties under static load is relatively straightforward. Relevant data are often found in Data Sheets. In contrast mechanical property requirements under dynamic load are extremely varied and often depend upon the specific application. The relevant mechanical properties are seldom found on data sheets, and hence SR&ED is often required.

Properties that require SR&ED can also include subjective or aesthetic qualities such as opacity, odour, surface finish and flatness.

In summary SR&ED is required for much of the work required to adapt available technology to give the products and processes required to meet the complex ever changing requirements of customers.

4 Supporting a Claim

4.1 Technical Content

A company conducting SR&ED should have an objective based on the technological advancement that is being attempted. In some cases detailed plans or protocols may be developed well before the work is carried out, while in other situations (especially in a manufacturing environment) work plans are developed as the work progresses.

The company should then conduct systematic experiments or analyses. Qualified personnel having relevant experience should carry out this work[2].

Working to achieve a technological advancement will often result in lessons that impact on the direction of the work, and will result in changes to any initial plan. These changes can lead to inconsistencies that might become apparent during a project review.

See Example "Change in Direction"

The claimant should be prepared to explain the developments that made the changes in the plan necessary.

In order to make an SR&ED claim, a company will need to provide supporting technical information. Some of this information will be contained in the Form T661 (see below) and the material that accompanies it. Some of this information will be retained by the company, and insofar as possible should be generated as part of normal business practice—for example, technical records that were created when the work was done.

4.2 Supporting Information

The documentation requirements for an SR&ED claim are elaborated in the "Claiming Scientific Research and Experimental Development – Guide to Form T661" (http://www.ccra-adrc.gc.ca/E/pub/tg/t4088eq/t4088eq.html).

Answering the questions in Form T661 will provide the specific project information that is essential for an initial review of the claim. People who are familiar with the technical content of the work can usually best answer the questions. The answers should concentrate on the technical facts that illustrate the experimental nature of the work. It should be possible to provide this project information in four pages or less.

The claimant should express the project objective or objectives in scientific or technological terms. They should indicate clearly what advances were being sought by

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[2] This issue will be discussed further in the mould making section

the company and how the work performed on the SR&ED project relates to achieving the objectives.

If the project is not finished in the same taxation year as the application, then an expected ending date should be provided. When projects are continued from a previous year, a simple update of the work done during the year being reviewed should be sufficient.

Sometimes a more detailed review will be required. In this event this further supporting information may be required.

Information such as the names of the qualified personnel and the amounts of material and capital expenditures should be retained ready to be provided upon request. The equipment used must be identified. In the case of capital expenditures, claimants should provide enough information to establish the intended use of the equipment when it was acquired, as well as its actual use during its useful life.

As indicated in "Guide to Supporting Technical Aspects of a Scientific Research and Experimental Development (SR&ED) Claim"(http://www.ccra-adrc.gc.ca/taxcredit/sred/claimants-e.html), the absence of "formal" R&D records should not discourage potential claimants from making a claim. Documentation prepared during the normal course of business can often be used to substantiate a claim. This information should be summarized in a list. Technical records that were created at the time the work was performed often provide the best form of documentation. Examples may include:

- planning documents;
- documents defining target technical specifications;
- descriptions of the problems to be solved;
- notes of discussions dealing with unexpected obstacles encountered;
- minutes of technical meetings;
- annotated process logs, or other records of experimental runs, test data and results;
- annotated SPC charts;
- project note books and/or quantitative measurement data;
- internal design documents and drawings;
- prototypes or pictures of prototypes;
- samples of material or parts;
- contract work statements;
- used parts of equipment ;
- progress and final project reports;
- shipping documentation for experimental products and / or
- evidence from customer/end user trials.

The linked example shows how these needs might be met. Note that like all the other examples accompanying this document, it is intended as an example and is certainly not the only acceptable format.

See Example "Large Compression Moulded Parts)

9 Appendices

Appendix I: Task Force Members
Plastics Processing Task Force

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[3] Contributions were made while at Accord Plastics. Mohamed has since moved to the ABC Group, Toronto.

[4] Contributions were made while at Amcor Twinpak, Mississauga. Steven has since moved to Pechiney Plastic Packaging, Brampton.

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Appendix II : Related Documents

1. "Guide to Form T661 - Claiming Scientific Research and Experimental Development" (http://www.ccra-adrc.gc.ca/E/pub/tg/t4088eq/t4088eq.html)
2. Information Circular 94-1 "Plastics Industry Application Paper" (http://www.ccra-adrc.gc.ca/E/pub/tp/ic94-1/ic94-1-e.html)
3. Information Circular IC 86-4R3 "Scientific Research and Experimental Development" (http://www.ccra-adrc.gc.ca/E/pub/tp/ic86-4r3/ic86-4r3-e.html)
4. IT-151R5, Scientific Research and Experimental Development Expenditures (http://www.ccra-adrc.gc.ca/E/pub/tp/it151r5em/it151r5-e.html)
5. An Introduction to the Scientific Research and Experimental Development Program (T4052) (http://www.ccra-adrc.gc.ca/E/pub/tg/t4052/t4052eq.html)
6. "Guide to Supporting Technical Aspects of a Scientific Research and Experimental Development (SR&ED) Claim" (http://www.ccra-adrc.gc.ca/taxcredit/sred/claimants-e.html).
7. "Cross-Sector Shop Floor Guidance Document" (http://www.ccra-adrc.gc.ca/taxcredit/sred/shop-e.html).
8. "Recognizing Experimental Development" (http://www.ccra-adrc.gc.ca/taxcredit/sred/recognizing-e.html).
9. "Guide to Conducting a Scientific Research and Experimental Development Review. Part 1: The Technical Review" (http://www.ccra-adrc.gc.ca/taxcredit/sred/ocread-e.html).
10. "SR&ED Project Definition – Principles" (http://www.ccra-adrc.gc.ca/taxcredit/sred/projdef-e.html).
11. "T665 - Simplified claim for expenditures incurred in carrying on scientific research and experimental development (SR&ED) in Canada:"(http://www.ccra-adrc.gc.ca/E/pbg/tf/t665/README.html)
12. "Chemicals Guidance Document 2 - Qualifying Work" (http://www.ccra-adrc.gc.ca/taxcredit/sred/guidance_menu-e.html)