LEYTON
Empower your future

DEMYSTIFYING SR&ED
THE COMPLETE GUIDE FOR BUSINESS LEADERS

TABLE OF

CONTENTS

UNDERSTANDING SR&ED:

WHAT IT IS?

Do your teams spend their day building, problem-solving, or thinking out of the box to improve existing products or processes? If so, your company may already be conducting SR&ED and is eligible for one of the world's most generous incentives:

Scientific Research & Experimental Development (SR&ED) tax Incentive.

There are two distinct types of SR&ED tax incentives you can benefit from:

INCENTIVE	INVESTMENT TAX CREDIT	DEDUCTION AGAINST INCOME
Purpose	Applies a direct reduction on your corporate tax payable, reducing your tax bill dollar for dollar.	Reduces taxable income, lowering the income amount on which tax is calculated.
When it's applied	Subtracted from your tax payable after calculating taxable income. Unused non-refundable ITCs can be carried back 3 years and forward 20 years.	Applied before calculating tax.
Value	15% to 35% of eligible SR&ED expenditures	Depending on the entity's tax rate.
Refundibility	Refundable or partially refundable for CCPCs[1] (used to reduce income tax payable, the remaining ITC can be refunded by the CRA)	Non refundable (reduces income, not tax payable)
Eligibility	Available for all claimants with enhanced rates for CCPCs	All eligible SR&ED expenses are deductible.

For many businesses, the process feels complex and out of reach. At Leyton, we believe that accessing SR&ED tax incentives shouldn't be intimidating.

That's why we have created this guide to break down SR&ED essentials, from eligibility to claiming, and help you unlock the fund your business might already be entitled to claim.

[1]**CCPCs:** *Canadian-controlled private corporations*

WHO IS ELIGIBLE
TO CLAIM SR&ED?

The program is open to all entities operating in Canada such as: corporations, trusts, partners in partnerships and even individuals, as long as they conduct eligible SR&ED work.

We most often see claims coming from industries like:

- **Software development**
- **IT**
- **Agriculture**
- **Manufacturing**
- **Biotechnology**
- **Aerospace**
- **Energy and environmental technology**
- **Cleantech**

But the program isn't limited to these specific sectors. If your team is facing technological uncertainty, is experimenting with new methods or improving existing technologies, you might already be doing SR&ED eligible work.

WHAT TYPE OF WORK
QUALIFIES AS SR&ED?

Now that we've covered what SR&ED is and who can claim it, our next logical question would be: *What kind of work actually qualifies?*

Every year, countless companies in Canada miss out on funding opportunities. Not because they're not innovating, but because they don't consider their efforts as SR&ED, or simply aren't aware that SR&ED exists to support that kind of work.

According to the CRA, your work must be conducted in Canada and meet two essential requirements to qualify for SR&ED tax incentives:

1

It must aim to achieve a scientific or technological advancement:

Your team is not just applying known techniques or existing solutions, but rather working to generate new knowledge or adapt an existing one through innovation, in order to address a genuine uncertainty or insufficiency that simply cannot be resolved through standard practices or publicly available information.

This is the "**why**" behind the work: *Why was this problem worth solving? Why couldn't it be resolved using existing knowledge?*
The answer must point to a clear knowledge gap, one that necessitated experimentation and led to the development or refinement of conceptual or technological understanding.

2

It must be a systematic investigation or search:

Your work involves structured experimentations, analysis and prototyping. It must follow a defined process: Formulating Hypotheses, testing, analyzing results & documenting.

This is the "**how**" of the project: *How did your team approach the problem methodically?*
The investigation should include clearly defined steps, ongoing documentation, and objective analysis. Showing that your project didn't follow trial-and-error but a deliberate, traceable path of inquiry and validation.

Examples of eligible work:

Basic research:

Work in advancing knowledge in a specific field without a specific commercial application. It is most commonly conducted in universities, laboratories and research institutions.

E.g: The study of a newly discovered virus to better understand its characteristics.

Applied research:

Work in advancing scientific or technological knowledge with a practical application as the objective.

E.g: Efforts to develop a vaccine against a new virus by exploiting some characteristics of that newly discovered virus.

Experimental development:

Work in improving a product, a process or a material through prototyping and testing.

E.g: Occurs during the scale up and optimization of processes to enable large-scale and rapid production of a vaccine.

Support work:

Activities that support eligible SR&ED work, such as: data collection, programming, operations, psychological or mathematical research, design, engineering etc.

.

E.g: If you are scaling up production of a vaccine, you may perform tests on your new production process.

Examples of ineligible work:

In its definition of SR&ED, the CRA identifies certain types of ineligible work that is excluded, such as:

- Sales, marketing & market research
- Routine testing of products, materials, processes or devices
- Routine quality control
- Routine data collection or standard monitoring
- Research in the humanities or social sciences
- Work focused merely on style, design or aesthetic changes
- Due diligence efforts
- The use of a new or an improved material, product or process for commercial purposes after its development is complete.
- Prospecting, producing, exploring or drilling for minerals, petroleum or natural gas

Note: *That said, some activities that appear routine on the surface still qualify if they support or contribute to eligible experimental development. If you're unsure whether or not your work is eligible, it's worth discussing your case with an expert.*

WHAT EXPENDITURES CAN BE CLAIMED

UNDER SR&ED?

The program allows companies to claim a tax credit on a portion of their SR&ED investment. To maximise your business' claim, it is crucial to understand which expenditures are eligible under the CRA's definition of SR&ED.

The following expenditures are typically claimed:

Salaries and wages

Compensation paid to employees who are directly engaged in SR&ED activities.

The portion of the salaries or wages included must only be based on the exact time these employees spent on SR&ED related work, regardless of their job title.

Contractors or subcontractors for SR&ED

Compensation paid to subcontractors located in Canada that conduct SR&ED work on your behalf, in relation to your claimed project.

Consumed or transformed materials

Costs of substances, raw, used up or transformed materials during your claimed project's lifetime. These can include materials used for prototyping, testing or experimental fabrication.

It can be difficult to determine whether or not an item qualifies for SR&ED material, as eligibility usually varies case by case. We recommend hiring an experienced consultant to help you claim all qualified materials.

Overhead and other expenditures (traditional or proxy method)

Indirect costs that support your SR&ED activities may be addressed using either the traditional or the proxy method. This helps you cover a portion of rent, utilities, equipment leases and other expenditures that enable SR&ED work.

- *Traditional method:* Requires you to manually track and allocate all Overhead Costs (rent, utilities…). This typically includes detailed documentation of each eligible expense.
- *Proxy method (used by most companies):* Applies a predetermined percentage (called prescribed proxy amount or PPA) to your labor costs which serves as an estimate to your overhead expenses.

Since 2014, the PPA has been calculated as 55% of the SR&ED eligible salary base.

Note: *if your company has received any other financial assistance for SR&ED work, those amounts will be deducted from your SR&ED tax credit. Be sure to account for this when estimating your claim. Working with experienced consultants, like those at Leyton, can help ensure that your claim is optimised based on the most accurate deduction scenarios.*

Third party payments

This includes all third party payments for SR&ED conducted in Canada during the tax year, provided they meet the CRA's criteria.

To be considered allowable expenditures, third party payments must:

- Be made to a third-party entity that appears on the CRA's list of approved associations and organizations for SR&ED purposes. This list is publicly available and updated periodically by the CRA to ensure transparency and compliance.
- Be directly related to your business.
- Your business is entitled to commercially exploit the results of the said work.

HOW TO FILE
A SR&ED CLAIM?

For many companies the real challenge isn't conducting SR&ED eligible work, but rather identifying it, documenting it efficiently and translating innovation into an accurate, defensible claim.

According to the CRA, there are a few essential steps to preparing a strong SR&ED claim:

1. GETTING READY TO CLAIM

Who should be involved in preparing the claim?

Preparing a strong claim is both a technical and a financial challenge as it requires both technical insight and financial accuracy.

It is important to involve:

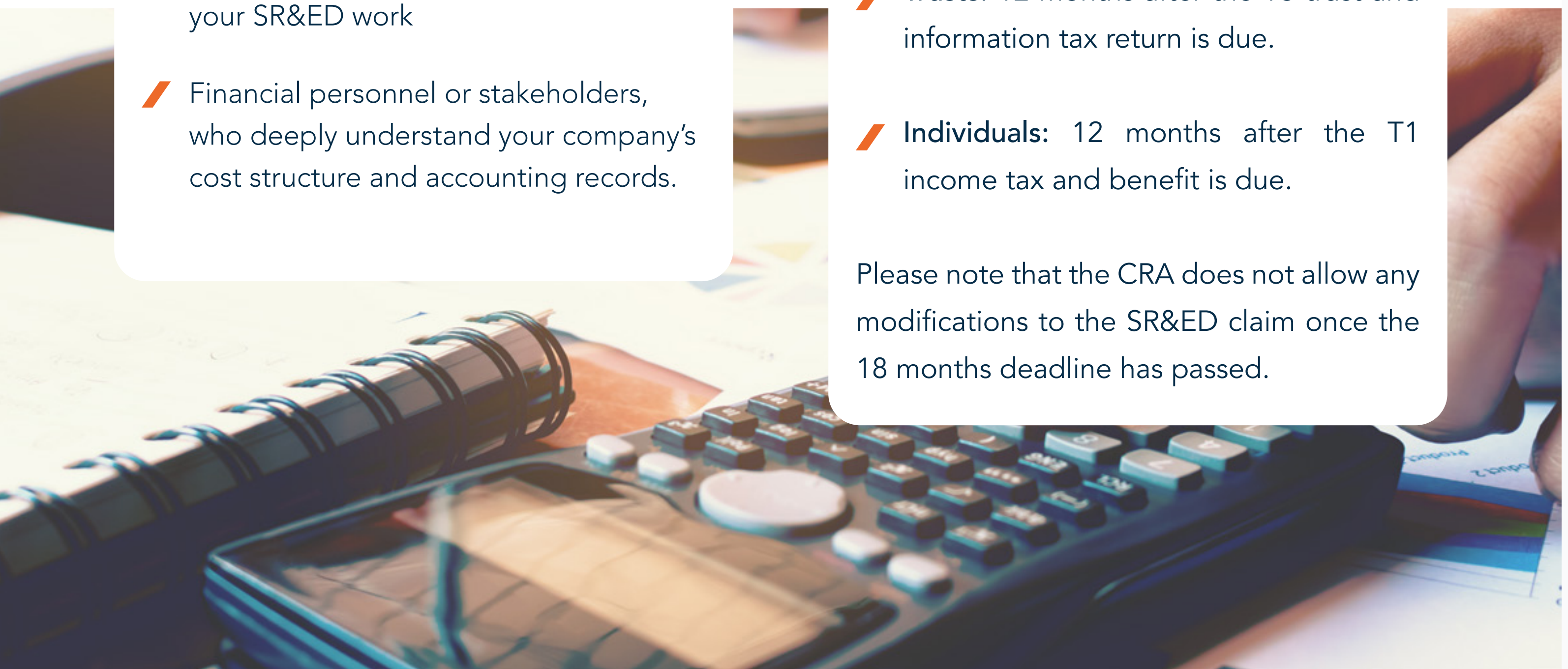
- Technical personnel directly involved in your SR&ED work
- Financial personnel or stakeholders, who deeply understand your company's cost structure and accounting records.

What are the SR&ED reporting deadlines?

Your SR&ED reporting deadline depends on your business structure:

- Corporations: 18 months after the fiscal year ends.
- Trusts: 12 months after the T3 trust and information tax return is due.
- Individuals: 12 months after the T1 income tax and benefit is due.

Please note that the CRA does not allow any modifications to the SR&ED claim once the 18 months deadline has passed.



What documentation should be kept?

Claims are expected to be well documented and highly accurate, which is why the CRA recommends being proactive and maintaining records throughout all phases of the SR&ED work as the project continues.

Various types of documentation are accepted, however, it is advised to always keep documentation that is signed, dated and specific to the SR&ED work performed.

To ensure proper documentation, ask yourself the following questions:

- What SR&ED work was conducted?
- Who participated in the project?
- When did the work take place?
- What methodology was used to calculate and track expenditures?

Here are a few examples of relevant documentation :

- Project plans and experimental designs
- Source code, simulations or testing data
- Prototypes, samples, pictures or videos
- Timesheets and payroll records
- Invoices, proof of payments, receipts and accounting records
- Contracts, leases and supplier agreements
- Meeting reports, progress reports or whiteboard pictures

E.g: *Records from tools such as: Jira, Github, Confluence, Autocad, etc...*

2. GROUPING YOUR WORK INTO PROJECTS

Once you have gathered all the necessary documentation, the next critical step is to structure your claim in a way that speaks clearly to the CRA. That begins with organising your activities into defined and well structured projects.

The CRA defines two distinct types of projects:

A SR&ED project: A cohesive set of activities that achieve or aim to achieve a specific scientific or technological advancement. All activities within this project must be directly linked to overcoming the same core problem.

Typically, a SR&ED project begins when an uncertainty or a need for advancement is first identified, and ends when any new scientific or technological knowledge is gained, regardless of whether or not the initial goal was achieved.

If your work involves several problems, you may need to group them into separate SR&ED projects.

A business project: A project that is typically driven by commercial objectives, which may include different activities, projects or phases. Not all activities within a business project necessarily qualify for SR&ED.

To efficiently group eligible work into your SR&ED project, consider this 4 step approach:

- List all activities performed in the year, regardless of their business project name or development phase.
- Match each activity to the main uncertainty it tried to solve.
- Exclude all activities that are not eligible.
- Group remaining activities into SR&ED projects based on shared objectives or uncertainties. Name each project separately depending on its category (Mathematics, software engineering & technology, neuroscience, agriculture etc..) and include start and expected end dates.

***Consultant tip:** some complex SR&ED projects extend over several years. When filing your claim, make sure to only include the eligible activities and expenditures incurred within the same tax year you are filing for.*

3. REPORTING EXPENDITURES USING THE T661 FORM

Now that you have identified eligible work and grouped it into SR&ED projects, you are required to report all your eligible expenditures by filling out the **T661 SR&ED Expenditures Claim form.**

The form itself is exhaustive, but the main focus for this step would be on reporting the costs that are directly related to the SR&ED work your team conducted within the tax year.

The CRA offers a guide (T4088) to help with the process, however, we recommend working with specialists as they are trained to walk clients through this step with high precision, helping them avoid errors and align with the CRA's expectations.

4. CALCULATING SR&ED EXPENDITURES

SR&ED ITC = (% Eligible salaries + % Subcontractor costs + Materials + Overhead proxy) - Other government assistance*

After organizing your SR&ED projects and identifying eligible expenditures, the next step is calculating how much your company can get. SR&ED might sound technical, but at its core, it's about recovering a portion of your innovation investment.

*While this formula provides a simplified snapshot of how your SR&ED tax credit is calculated, it's important to understand the interplay between federal and provincial programs. In particular:

- Provincial SR&ED tax credits, such as those offered in Quebec, Ontario, or British Columbia, are considered government assistance under the federal rules.
- As a result, they reduce both your federal pool of deductible SR&ED expenditures and the amount of qualified expenditures eligible for the federal ITC.

This means that while you may benefit from generous provincial incentives, they directly impact the net amount claimable at the federal level, a factor to consider when planning your SR&ED strategy across jurisdictions.

Note: *If you're using the proxy method, the CRA allows a standard overhead rate of 55% of eligible salaries instead of actual overhead costs. This is the most common method for Canadian SMEs.*

5. GETTING AN INVESTMENT TAX CREDIT (ITC)

The investment tax credit (ITC) allows your company to recover a significant portion of eligible SR&ED costs, whether by reducing the corporate tax burden or by receiving a cash refund.

Which form to use when claiming?

There are two different forms to calculate ITC depending on the claimant's nature.

- **For corporations:** [T2SCH31 Investment Tax Credit - Corporations]
- **For individuals:** [T2038-IND Investment Tax Credit (Individuals)]

How much can be claimed?

There are two ITC rates:

TYPE	RATE	CLAIMANTS	ELIGIBLE EXPENDITURES
Basic	15%	All eligible claimants (corporations, trusts, individuals and partners)	All qualified SR&ED expenditures
Enhanced	35%	Applied before calculating tax.	Up to $4.5M in annual SR&ED expenditures[2]

[2] Expenditures over $4.5M are eligible to a 15% basic rate for amounts beyond the 4.5M.

What is the expenditure limit?

As of the recent SR&ED reform, CCPCs can now claim up to $4.5 million per year for fiscal years beginning on or after December 16th, 2024.

However, if your corporation's capital used in Canada exceeds $15 million, your expenditure limit will gradually decrease. Once the capital reaches $75 million, the enhanced rate is no longer available and the expenditure limit drops to zero.

Additional factors may also reduce the limit for CCPCs, such as short tax years or having multiple tax years within one calendar year.

What is the expenditure limit for associated CCPCs?

If your corporation is associated with other CCPCs, the expenditure limit must be allocated among all the associated CCPCs.
To do so, using Schedule 49 is required: T2SCH49, Agreement Among Associated CCPCs to Allocate the Expenditure Limit.

TYPE	DETAILS
Refundable ITC	If no tax is payable, a refund may apply. Most CCPCs get 35% of eligible expenses refunded (up to their expenditure limit). Individuals may receive partial refunds at the 15% rate.
Non-refundable ITC	Can be used to offset taxes owed this year and the extra amount (after the income tax payable is reduced to 0) can be carried back 3 years or forward 20 years.

Recapturing ITC

If you sell or commercialise materials originally claimed as SR&ED expenditures, you may trigger an ITC recapture. If this applies to you, consider consulting your tax advisor.

Provincial SR&ED tax credit

In addition to the federal SR&ED investment tax credit, several provinces offer their own R&D incentive to further support innovation.
These provincial programs can enhance your claim and are often refundable.
Here is an overview of the provincial incentives available:

- **Yukon**
  15% R+5% if paid to Yukon College
- **Britich Columbia**
  10% R (Max $300,000 credit or NR)
- **Ontario**
  OITC: 8% R (<500K$;<25M$)
  RD: 3.5% NR
- **Alberta**
  8% (base) + 12% (enhanced over 2Y)
- **Saskatchewan**
  10% R (<$1M)
  10% NR (>$1M)
- **Manitoba**
  15% = 7.5% R + 7.5% NR
- **Quebec**
  30% R (<$50M)
  14% R (>$75M)
  Threshold: 50K$–225K$
- **Newfoundland and Labrador**
  15% R
- **Nova Scotia**
  15% R
- **New Brunswick**
  15% R

**Rates and eligibility criteria may vary, always check the latest provincial or CRA guidelines.*

HOW TO SUBMIT YOUR CLAIM?

Reviewing the claim

As a claimant, it is your full responsibility to ensure that your claim is complete, accurate and supported by evidence before submitting.

A compliant SR&ED claim must include both your Federal & Provincial SR&ED forms.

Submitting the claim

Claims are submitted depending on the type of tax payer you are:

SUBMIT ONLINE	SUBMIT BY MAIL
Submit your SR&ED claim alongside your income tax return using the same digital filing system. Typically used by corporations.	Include your SR&ED claim with your tax package and send it to the tax services office where you usually file. Typically used by trusts, partners and individuals.

Reminder: *Late submissions aren't eligible. Your SR&ED claim must be filed within 18 months of your tax year-end.*

WHAT HAPPENS AFTER
YOU CLAIM?

Processing timeline:

Standard processing: Once the CRA receives your complete SR&ED claim and tax return, processing times may vary depending on several factors, such as the complexity of your file, the completeness of your documentation, and CRA's current workload.

If selected for a review: In cases where a review is initiated, the timeline may be extended to allow for a more detailed examination. The duration will depend on the nature of the review and the responsiveness during the process.

First time claimant advisory service (FTCAS):

If this is your first time claiming SR&ED ITC or you haven't claimed in the last 3 years, your claim might be selected for an FTCAS.
This is a mandatory service provided by the CRA to help you submit stronger claims in the future.

Tracking your claim:

If your claim is accepted as filed: Expect to be notified on your notice of assessment or reassessment.
If you do not hear back from the CRA after 60 days of submitting: Reach out directly to the CRA to check your claim status.

If the CRA contacts you to inform you your claim is incomplete: Submit the missing information or documents before the SR&ED reporting deadline, otherwise your expenditures and related ITC will be lost.

Reviewing your claim:

Some claims are selected for a financial or technical review or even both, in order for the CRA to gather missing information to make a decision about your claim . If this is your case:
Be ready for a virtual or an on site meeting.
Have technical and financial personnel ready to provide any necessary information regarding the work or the costs to the CRA.
Expect to provide supporting documentation (invoices, timesheets, project notes etc.)

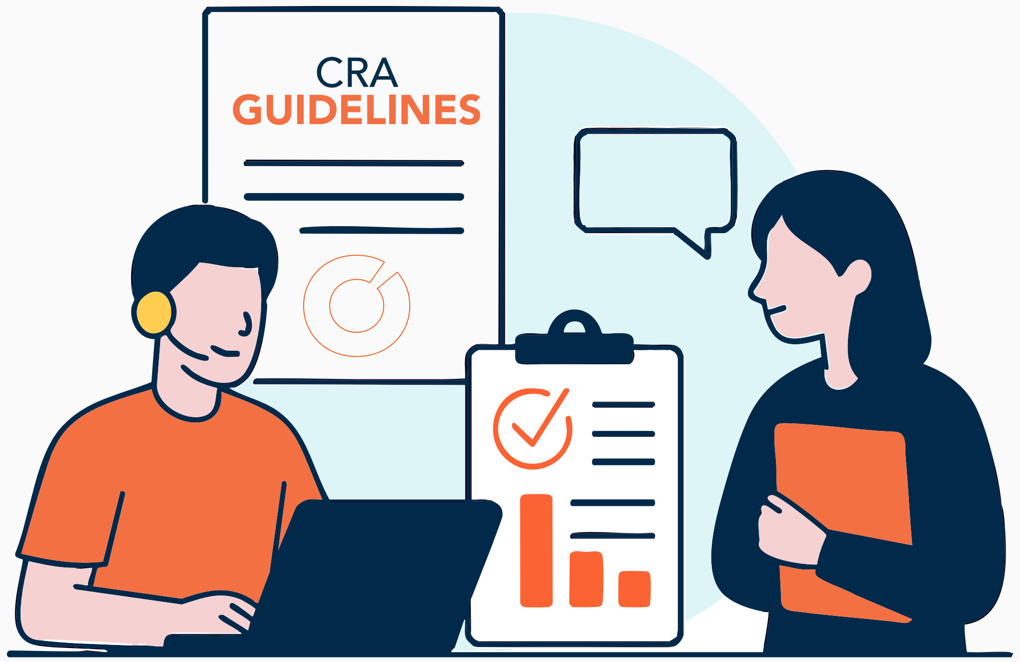
"

If you need help during the review, you can reach out to the Research and Technology Advisor and/or Financial Reviewer reviewing your claim. In case your problem is not resolved, you can contact the Research and Technology Manager and/or Financial Review Manager.

Shall you require more details, please refer to the CRA's Guidelines for resolving claimants' SR&ED concerns.

Having supported hundreds of companies with SR&ED claims, Leyton consultants remain involved throughout the whole process, particularly during the review process, by supporting documentation, providing clarification when needed and helping ensure your claim is credible, accurate and positioned for a fair outcome.

After the review, you will receive a final report summarizing findings and providing adjustments if needed.



Disagreeing with the CRA's decision:

Once the CRA informs you about their decision regarding your SR&ED claim or claim review, there are two options you can opt for in case you disagree:

- File an objection within 90 days of your notice of (re)assessment. For more information regarding filing an objection, please refer to the CRA's Resolving Disputes page.
- If your case is still unresolved, you may proceed with a formal appeal.

CASE STUDIES

AN INDUSTRIAL MANUFACTURER

PROVINCE	PROGRAM	SECTOR	CREDIT RECEIVED
Quebec	SR&ED tax credit (Federal) + Québec R&D tax credits	Manufacturing	$140,525.00

Located in Quebec, this company specialised in industrial finishing equipment is working on enhancing the performance and efficiency of their painting lines using advanced thermal technology. Their objective is to develop drying systems that reduce energy costs while continuing to improve quality for factories.

Leyton's consultants provided end to end support to successfully secure the company's SR&ED tax credit claim for the fiscal year. The funding received is reinvested in ongoing R&D initiatives, supporting the company's growth and technological advancement.

Case study parameters:

Eligible activities: R&D hybrid drying systems, energy optimization

Time frame: 1 fiscal year

Company type: CCPC

Credit rate: 35% on the first $4.5M in eligible expenditures

Method: Proxy method 55% overhead on direct labor

A SOFTWARE DEVELOPMENT COMPANY

PROVINCE	PROGRAM	SECTOR	CREDIT RECEIVED
Ontario	SR&ED tax credit + Ontario innovation tax credit (OITC)	Software & Technology	$742,950.00

Located in Ontario, this software company specializes in developing cloud based collaboration tools for the logistics industry. Over the fiscal year, their R&D team worked on developing a real time algorithm powered by machine learning, designed to improve delivery time predictions while reducing fuel consumption.

Leyton provided strategic support throughout the whole claim process, identifying eligible work and maximizing allowable expenditures all while ensuring full alignment with the CRA's expectations. The funding obtained allowed the company to hire additional developers and accelerate their development of new features.

Case study parameters:

Eligible activities: Development of a machine learning-based route optimizer, iterative algorithm testing, database performance tuning

Time frame: 1 fiscal year

Company type: CCPC

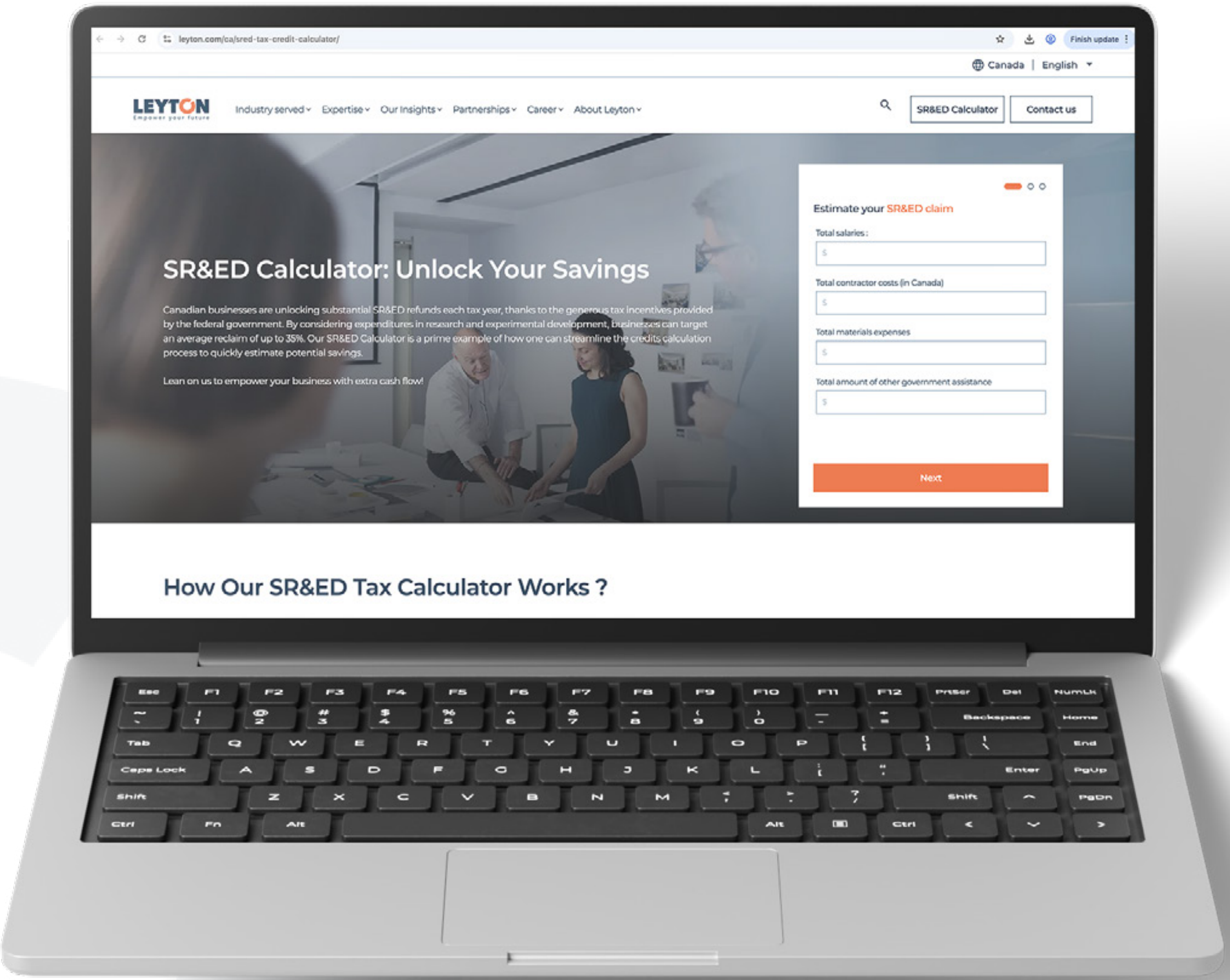
Credit rate: 35% on the first $4.5M in eligible expenditures

Method: Proxy method 55% overhead on direct labor

Curious about what your company's SR&ED claim could look like?

Use our calculator to estimate the credit your company might be eligible for, and take the first step toward securing valuable funds.

Estimate your potential SR&ED claim ↗



HOW WOULD YOUR SR&ED CLAIMING JOURNEY LOOK LIKE WITH LEYTON?

At leyton, we go beyond filing forms. Our process is built on deep collaboration, strategic insight and relentless follow up. So you can focus on innovation while we take care of the claim.

Our SR&ED methodology

Each engagement follows a structured 4 step process, designed to optimize your return while minimizing your internal efforts.

Mandate kick off
Define scope & stakeholders

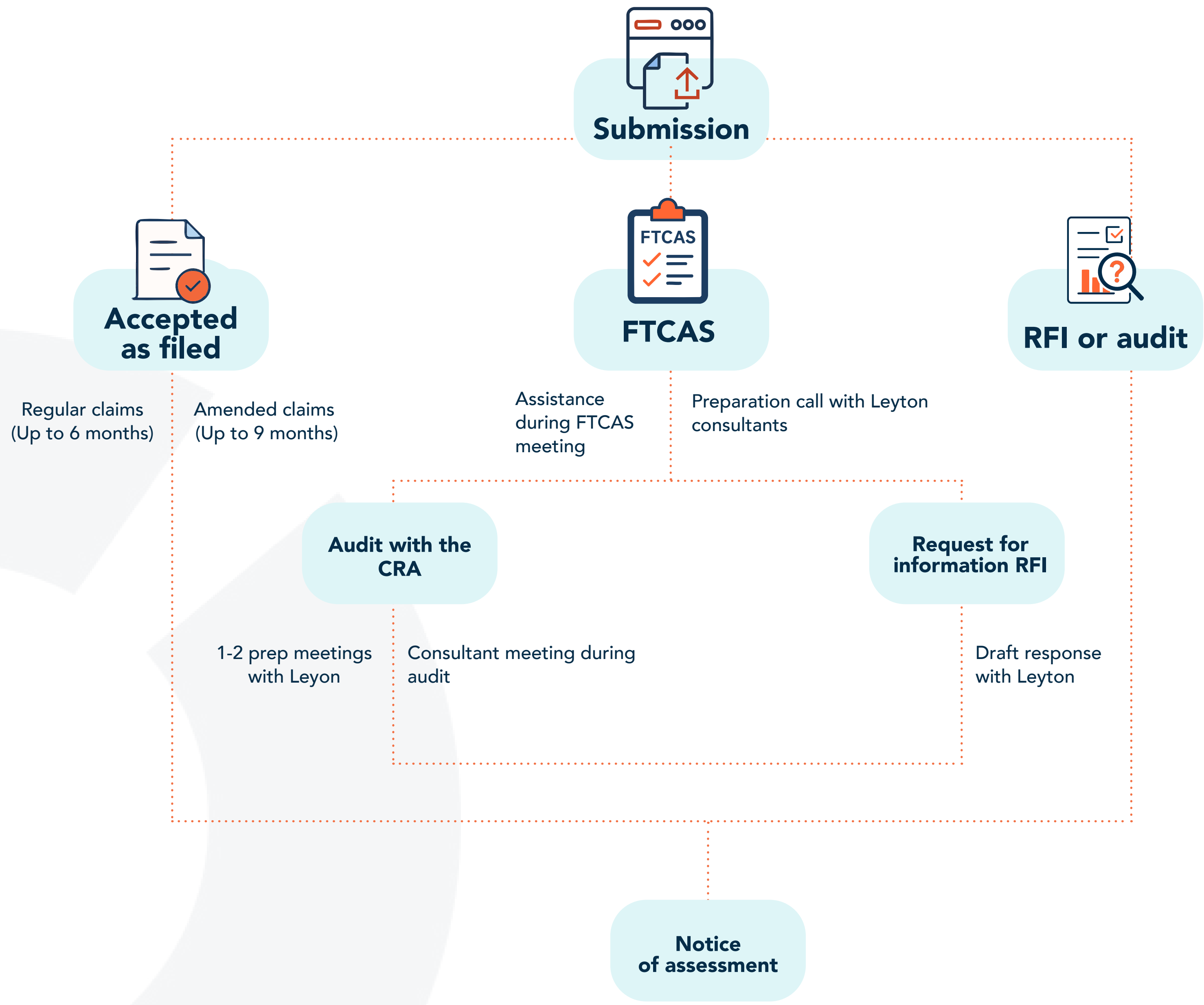
Eligibility check
Review ongoing projects

Claim preparation
Draft report + analyze costs

Submission & support
File with CRA + follow-up

What happens after we submit?

Whether your claim is reviewed, accepted as is or requires an audit, Leyton stays fully engaged until your notice of assessment is issued and your refund is secured.



FREQUENTLY ASKED QUESTIONS (Q&A)

What if I'm not sure whether my work qualifies for SR&ED?
That's exactly where we come in. Leyton consultants assess your work, documentation and processes against CRA's criteria, even if your work isn't in a traditional lab setting. Many of our clients were initially unsure but ended up qualifying for important claims.

We didn't track our SR&ED expenses throughout the fiscal year, is it too late?
Not really, while early documentation and planning help, our experts specialise in retroactive analysis. We'll guide your team to help reconstruct missing documentation and ensure your claim is as accurate as possible.

We've never claimed before, how can Leyton help us?
Most companies do the mistake of stopping at form fillings. Our experts go beyond that, identifying unclaimed expenditures, enhancing technical narratives and supporting your business through every step. Our expertise results in stronger documentation and higher refund value.

If my company applies for SR&ED, does it raise our chances of being tax audited?
Not at all. If selected for a review, SR&ED auditors only look at your SR&ED related activities and expenses as they are separate from normal tax auditors.

What happens if we get audited?
You're not alone, Leyton consultants conduct several meetings with you and your teams to prepare you for the audit and support you throughout the CRA meeting. We've already supported hundreds of companies through audits, we know exactly what the CRA is looking for and how to respond accordingly.

Would we need to change our internal R&D processes?
Not at all. We adapt to your way of working and processes. However, we can always suggest tracking and documentation improvements to ensure future claims are smoother.

My startup doesn't owe any taxes, would my work still qualify?
Absolutely. You do not need to owe any taxes in order to qualify for a tax incentive if you're doing SR&ED eligible work. Your startup will receive the amount claimed in cash instead.

We've had a bad experience with SR&ED before. How is Leyton different?
We hear that often. What sets us apart is our proactive approach, you get dedicated consultants and audit readiness built into every step ensuring there are no surprises along the way. At Leyton, our goal is not to help you claim, but rather help you claim confidently.

ABOUT
LEYTON
EMPOWER YOUR FUTURE

At Leyton, we empower businesses like yours to thrive and fuel their growth by identifying and securing unexploited financial opportunities. From SR&ED, tax credits and government grants to cost recovery strategies, our experts support innovative organizations across all sectors to make sure they get the financial relief to which they're fully entitled.

By following the advice within this guide, you'll be able to stay compliant and maximise your relief. We speak from experience as we've supported hundreds businesses in Canada alone. But we know that every business is unique, especially when it comes to innovation.

Montréal
460 Rue McGill,
Montréal, QC H2Y 2H2

Toronto
Suite 2000: 372 Bay
St, Toronto, ON M5H 2W9

Calgary
333 7th Avenue
SW, Suite 2130
Calgary, AB T2P 2Z1

Vancouver
409 Granville St,
Vancouver, BC V6C 1T2

Think your project qualifies for SR&ED?

Contact our experts to discover if you're eligible for tax incentives!

Talk to an expert

APPENDIX

Approved entities that have consented to be publicly identified

- Alberta Research Council, Edmonton, Alberta
- Canadian Arthritis Network, Toronto, Ontario
- Centre des technologies du gaz naturel (Québec) Inc., Montréal, Quebec
- Centre for Cold Ocean Resources Engineering, Memorial University of Newfoundland,
- St. John's, Newfoundland and Labrador
- Children's Hospital of Eastern Ontario (CHEO) Research Institute Trust, Ottawa, Ontario
- Field Crop Development Centre, Alberta Ministry of Agriculture, Food and Rural
- Development, Edmonton, Alberta
- Genesis Research Foundation, Toronto, Ontario
- *Harvard University, Massachusetts, U.S.A.
- L'institut de recherche et de développement en agroenvironnement (IRDA; Research and
- Development Institute for the Agri-Environment), Quebec
- London Health Sciences Centre Research Inc., London, Ontario
- McGill University-Montreal Children's Hospital Research Institute, Montréal, Quebec
- National Research Council of Canada, Ottawa, Ontario
- Ottawa Health Research Institute, Ottawa, Ontario
- Research Branch, Agriculture and Agri-Food Canada, Ottawa, Ontario
- The Arthritis Research Centre Society of Canada, Vancouver, British Columbia
- The John P. Robarts Research Institute, London, Ontario
- The Lawson Research Institute, London, Ontario
- *University of North Dakota, North Dakota, U.S.A.

*for purposes of a deduction under paragraph 37(2)(b), but no SR&ED ITC can be earned

Source