

Canada  
Tax

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## R&D tax update

### Revision to SR&ED filing requirements for partnerships

August 28, 2013 (13-6)

On August 14, 2013, the Canada Revenue Agency (CRA) announced a revision to their previous administrative position (dated February 1, 2012) on the filing deadline for the Scientific Research and Experimental Development (SR&ED) claims of partnerships.

The revised position states that Form T661, *Scientific Research and Experimental Development Expenditures Claim* must be filed with information slip T5013, *Statement of Partnership Income*, no later than 12 months after the *earliest* of all tax return filing due dates of members for the tax year in which the partnership's fiscal period ends. Each member would then be able to meet the deadline to claim the SR&ED investment tax credit (ITC) allocated to them. This new position is a revision of the CRA's previous position announced in 2012 in the amended version of the CRA's 2011 guide for preparing T5013 forms. The 2012 position specified that the filing deadline for Form T661 was to essentially be dependent on the end of the partnership's fiscal period.

SR&ED ITCs allocated to corporations by partnerships must now be supported by the T5013 for the ITCs to be processed by the CRA. As a result, a corporation that is a member of a partnership should no longer file the partnership's Form T661 along with its corporate tax return.

The CRA has indicated that the SR&ED claim will not be processed unless a T5013 that is in agreement with the Form T661 has been filed. The CRA also verbally confirmed that if the T5013 is not filed by the revised deadline noted above, the Form T661 will not be accepted as timely filed. The CRA SR&ED Filing Requirements Policy and the SR&ED Claims for Partnerships Policy will be updated to reflect these revised requirements.

#### How we can assist you

Deloitte's Global R&D/Government Incentives professionals are experienced in assessing the impact of these types of revisions to your SR&ED claims. We can help you:

- Evaluate whether some partnerships may now be able to file a SR&ED claim with the August 2013 revision even though these partnerships may have missed the opportunity to file a SR&ED claim under the February 2012 revision

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- Assess solutions for lost claiming opportunities due to lapsed filing deadlines resulting from the sudden timing of this CRA announcement
- Understand how these revised filing requirements impact your SR&ED claiming opportunities as the determination of SR&ED filing deadlines for partnership structures is complex and often dependent on factors not covered in the CRA's guidance documents

Deloitte will keep you posted on any further developments that may follow on this important matter and how they may impact your SR&ED claims.

*Albert De Luca, National Leader*

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