

SR&ED Claim Checklist for Software Development in 2025

1. Identify Eligible Projects

- ☐ Define the **technological uncertainty** you are addressing (e.g., performance, scalability, integration, security).
- ☐ Confirm that the work goes **beyond routine development** or configuration.
- ☐ Ensure there is a **systematic investigation** (hypothesize, test, analyze, iterate).

2. Track Project Activities

- ☐ Document the **problem definition** and why existing tools or methods were insufficient.
- ☐ Record **failed experiments or iterations** (not just the final solution).
- ☐ Capture how **AI tools were used** (e.g., to accelerate coding, generate alternatives, or test approaches).
- ☐ Distinguish between **AI-generated work** and developer-led problem solving.

3. Capture Supporting Evidence

- ☐ Maintain **contemporaneous documentation** (meeting notes, commit logs, Jira tickets, version control history).
- ☐ Save **benchmark results** or performance metrics from experiments.
- ☐ Archive **test cases and debugging logs**.
- ☐ Keep records of **design discussions** and architectural decisions.

4. Track Costs and Resources

- ☐ Log **developer, architect and supporting hours** tied to eligible SR&ED activities.
- ☐ Separate routine development from experimental work.
- ☐ Track **cloud computing or specialized infrastructure costs** where applicable (the CRA may allow this in 2025).
- ☐ Verify all **contractor and consultant contributions** are documented.

5. Organize for CRA Review

- ☐ Group work into projects at the **right level of detail** (not too broad, not too granular).
- ☐ Ensure documentation clearly links **technical uncertainty** → **attempted solution** → **results**.
- ☐ Prepare a **summary of AI usage** and explain how it enhanced, but did not replace, systematic investigation.
- ☐ Validate that supporting evidence aligns with **CRA's eligibility criteria**.