

### Scientific Research and Experimental Development (SR&ED) Expenditures Claim

**Use this form:**

- to provide technical information on your SR&ED projects;
- to calculate your SR&ED expenditures; and
- to calculate your qualified SR&ED expenditures for investment tax credits (ITC).

**To claim an ITC, use either:**

- Schedule T2SCH31, *Investment Tax Credit – Corporations*, or
- Form T2038(IND), *Investment Tax Credit (Individuals)*.

The information requested in this form and documents supporting your expenditures and project information (Part 2) are prescribed information.

Your SR&ED claim must be filed within 12 months of the filing due date of your income tax return.

To help you fill out this form, use the T4088, *Guide to Form T661*, which is available on our Web site: [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred).

**Part 1 – General information**

<p><b>010</b> Name of claimant</p>  <p>Tax year</p> <p>From: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Year</td><td style="text-align: center; font-size: 8px;">Month</td><td style="text-align: center; font-size: 8px;">Day</td><td></td></tr></table></p> <p>To: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Year</td><td style="text-align: center; font-size: 8px;">Month</td><td style="text-align: center; font-size: 8px;">Day</td><td></td></tr></table></p>					Year	Month	Day						Year	Month	Day		<p>Enter one of the following:</p>  <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td colspan="20" style="text-align: center; font-size: 8px;">Business number (BN)</td> </tr> <tr><td colspan="20" style="height: 20px;"></td></tr> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td colspan="20" style="text-align: center; font-size: 8px;">Social insurance number (SIN)</td> </tr> </table>																					Business number (BN)																																																												Social insurance number (SIN)																			
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<b>050</b> Total number of projects you are claiming this tax year:																																																																																																																					
<b>100</b> Contact person for the financial information	<b>105</b> Telephone number/extension	<b>110</b> Fax number																																																																																																																			
<b>115</b> Contact person for the technical information	<b>120</b> Telephone number/extension	<b>125</b> Fax number																																																																																																																			

<b>151</b> If this claim is filed for a partnership, was Form T5013 filed? .....	1 <input type="checkbox"/>	Yes	2 <input type="checkbox"/>	No
If you answered <b>no</b> to line 151, complete lines 153, 156 and 157.				
<b>153</b> Names of the partners	<b>156</b> %	<b>157</b> BN or SIN		
1				
2				
3				
4				
5				

**Part 2 – Project information**

Complete a separate Part 2 for each project claimed this year.

**Section A – Project identification**

**200** Project title (and identification code if applicable)

**202** Project start date  

Year				Month			

**204** Completion or expected completion date  

Year				Month			

**206** Field of science or technology code  
(See guide for list of codes)

Project claim history

**208** 1  Continuation of a previously claimed project      **210** 1  First claim for the project

**218** Was any of the work done jointly or in collaboration with other businesses? ..... 1  Yes    2  No

If you answered **yes** to line 218, complete lines 220 and 221.

<b>220</b> Names of the businesses	<b>221</b> BN
1	
2	
3	

**Section B – Project descriptions**

**242** What scientific or technological uncertainties did you attempt to overcome? (Maximum 350 words)

**244** What work did you perform **in the tax year** to overcome the scientific or technological uncertainties described in line 242?  
(Summarize the systematic investigation or search) (Maximum 700 words)

**246** What scientific or technological advancements did you achieve or attempt to achieve as a result of the work described in line 244? (Maximum 350 words)

**Part 2 – Project information (continued)**

Section C – Additional project information			
Who prepared the responses for Section B?			
<b>253</b> 1 <input type="checkbox"/> Employee directly involved in the project	<b>254</b> Name		
<b>255</b> 1 <input type="checkbox"/> Other employee of the company	<b>256</b> Name		
<b>257</b> 1 <input type="checkbox"/> External consultant	<b>258</b> Name	<b>259</b> Firm	
List the key individuals directly involved in the project and indicate their qualifications/experience.			
<b>260</b>	Names	<b>261</b>	Qualifications/experience and position title
1			
2			
3			
<b>265</b>	Are you claiming any salary or wages for SR&ED performed outside Canada? .....	1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No
<b>266</b>	Are you claiming expenditures for SR&ED carried out on behalf of another party? .....	1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No
<b>267</b>	Are you claiming expenditures for SR&ED performed by people other than your employees? .....	1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No
If you answered <b>yes</b> to line 267, complete lines 268 and 269.			
<b>268</b>	Names of individuals or companies	<b>269</b>	BN
1			
2			
What evidence do you have to support your claim? (Check any that apply) You do not need to submit these items with the claim. However, you are required to retain them in the event of a review.			
<b>270</b> 1 <input type="checkbox"/>	Project planning documents	<b>276</b> 1 <input type="checkbox"/>	Progress reports, minutes of project meetings
<b>271</b> 1 <input type="checkbox"/>	Records of resources allocated to the project, time sheets	<b>277</b> 1 <input type="checkbox"/>	Test protocols, test data, analysis of test results, conclusions
<b>272</b> 1 <input type="checkbox"/>	Design of experiments	<b>278</b> 1 <input type="checkbox"/>	Photographs and videos
<b>273</b> 1 <input type="checkbox"/>	Project records, laboratory notebooks	<b>279</b> 1 <input type="checkbox"/>	Samples, prototypes, scrap or other artefacts
<b>274</b> 1 <input type="checkbox"/>	Design, system architecture and source code	<b>280</b> 1 <input type="checkbox"/>	Contracts
<b>275</b> 1 <input type="checkbox"/>	Records of trial runs	<b>281</b> 1 <input type="checkbox"/>	Others, specify <b>282</b> _____

What did you spend on your SR&ED projects?

**Section A – Select the method to calculate the SR&ED expenditures**

I elect (choose) to use the following method to calculate my SR&ED expenditures and related investment tax credits (ITC) for this tax year.  
I understand that my election is irrevocable (cannot be changed) for this tax year.

**160** 1  I elect to use the proxy method  
(Enter "0" on line 360 and complete Part 5.)

**162** 1  I choose to use the traditional method  
(Enter "0" on lines 355 and 502. Complete line 360.)

**Section B – Calculation of allowable SR&ED expenditures (to the nearest dollar)**

• SR&ED portion of salary or wages of employees directly engaged in the SR&ED:		
a) Employees other than specified employees for work performed in Canada	300	+
b) Specified employees for work performed in Canada	305	+
<b>Subtotal</b> (add lines 300 and 305)	306	=
c) Employees other than specified employees for work performed outside Canada (subject to limitations – see guide)	307	+
d) Specified employees for work performed outside Canada (subject to limitations – see guide)	309	+
• Salary or wages identified on line 315 in prior years that were paid in this tax year	310	+
• Salary or wages incurred in the year but not paid within 180 days of the tax year end	<b>315</b>	
• Cost of materials consumed in performing SR&ED	320	+
• Cost of materials transformed in performing SR&ED	325	+
• Contract expenditures for SR&ED performed on your behalf:		
a) Arm's length contracts (see note 1)	340	+
b) Non-arm's length contracts (see note 1)	345	+
• Lease costs of equipment used <b>before 2014</b> :		
a) All or substantially all (90% of the time or more) for SR&ED	350	+
b) Primarily (more than 50% of the time but less than 90%) for SR&ED. (Enter 50% of lease costs if you use the proxy method or enter "0" if you use the traditional method)	355	+
• Overhead and other expenditures (enter "0" if you use the proxy method)	360	+
• Third-party payments (see note 2) (complete Form T1263*)	370	+
<b>Total current SR&amp;ED expenditures</b> (add lines 306 to 370; do not add line 315) (Corporations may need to adjust line 118 of schedule T2SCH1)	380	=
• Capital expenditures for depreciable property available for use <b>before 2014</b> (Do not include these capital expenditures on schedule T2SCH8)	390	+
<b>Total allowable SR&amp;ED expenditures</b> (add lines 380 and 390)	400	=

**Section C – Calculation of pool of deductible SR&ED expenditures (to the nearest dollar)**

Amount from line 400	420	
<b>Deduct</b>		
• provincial government assistance for expenditures included on line 400	429	-
• other government assistance for expenditures included on line 400	431	-
• non-government assistance for expenditures included on line 400	432	-
• SR&ED ITCs applied and/or refunded in the prior year (see guide)	435	-
• sale of SR&ED capital assets and other deductions	440	-
<b>Subtotal</b> (line 420 minus lines 429 to 440)	442	=
<b>Add</b>		
• repayments of government and non-government assistance that previously reduced the SR&ED expenditure pool	445	+
• prior year's pool balance of deductible SR&ED expenditures (from line 470 of prior year T661)	450	+
• SR&ED expenditure pool transfer from amalgamation or wind-up	452	+
• amount of SR&ED ITC recaptured in the prior year	453	+
<b>Amount available for deduction</b> (add lines 442 to 453) (enter positive amount only, include negative amount in income)	455	=
• Deduction claimed in the year (Corporations should enter this amount on line 411 of schedule T2SCH1)	460	-
<b>Pool balance of deductible SR&amp;ED expenditures to be carried forward to future years</b> (line 455 minus 460)	470	=

\* Form T1263, Third-Party Payments for Scientific Research and Experimental Development (SR&ED)

Note 1 – For contract expenditures made after 2013, no amounts for purchasing or leasing capital property can be included.

Note 2 – For third-party payments made after 2013, no amounts for purchasing or leasing capital property can be included.

**Part 4 – Calculation of qualified SR&ED expenditures for investment tax credit (ITC) purposes**

The resulting amount is used to calculate your refundable and/or non refundable ITC.

Enter the breakdown between current and capital expenditures (to the nearest dollar)		Current Expenditures	Capital Expenditures
<b>Total expenditures for SR&amp;ED</b> (from lines 380 and 390) . . . . .	<b>492</b>		<b>496</b>
<b>Add</b>			
• payment of prior years' unpaid amounts (other than salary or wages) (see note 5) . . . . .	<b>500</b>	+	
• prescribed proxy amount (complete Part 5) (Enter "0" if you use the traditional method) . . . . .	<b>502</b>	+	
• expenditures on shared-use equipment for property acquired <b>before 2014</b> . . . . .			<b>504</b> +
• qualified expenditures transferred to you (see note 3) (complete Form T1146**) . . . . .	<b>508</b>	+	<b>510</b> +
<b>Subtotal</b> (add lines 492 to 508, and add lines 496 to 510) . . . . .	<b>511</b>	=	<b>512</b> =
<b>Deduct (see note 4)</b>			
• provincial government assistance . . . . .	<b>513</b>	–	<b>514</b> –
• other government assistance . . . . .	<b>515</b>	–	<b>516</b> –
• non-government assistance and contract payments . . . . .	<b>517</b>	–	<b>518</b> –
• current expenditures (other than salary or wages) not paid within 180 days of the tax year end (see note 5) . . . . .	<b>520</b>	–	
• amounts paid in respect of an SR&ED contract to a person or partnership that is not a taxable supplier . . . . .	<b>528</b>	–	
• 20% of expenditures included on lines 340 and 370 . . . . .	<b>529</b>	–	
• prescribed expenditures not allowed by regulations (see guide) . . . . .	<b>530</b>	–	<b>532</b> –
• other deductions (see guide) . . . . .	<b>533</b>	–	<b>535</b> –
• non-arm's length transactions – assistance allocated to you (complete Form T1145*) . . . . .	<b>538</b>	–	<b>540</b> –
– expenditures for non-arm's length SR&ED contracts (from line 345) . . . . .	<b>541</b>	–	
– adjustments to purchases (limited to costs) of goods and services from non-arm's length suppliers (see guide) . . . . .	<b>542</b>	–	<b>543</b> –
– qualified expenditures you transferred (complete Form T1146**) . . . . .	<b>544</b>	–	<b>546</b> –
<b>Subtotal</b> (line 511 minus lines 513 to 544 and line 512 minus lines 514 to 546) . . . . .	<b>557</b>	=	<b>558</b> =
<b>Qualified SR&amp;ED expenditures</b> (add lines 557 and 558) . . . . .			<b>559</b> =
<b>Add</b>			
• repayments of assistance and contract payments made in the year . . . . .			<b>560</b> +
<b>Total qualified SR&amp;ED expenditures for ITC purposes</b> (add lines 559 and 560) . . . . .			<b>570</b> =

\* Form T1145, *Agreement to Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length*\*\* Form T1146, *Agreement to Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length*

Note 3 – On line 510 (capital) – Only include expenditures made before 2014 by the transferor (performer). Complete the latest version of Form T1146.

Note 4 – On lines 514, 516, 518, 532, 535, 540, 543 and 546 – Only include amounts related to expenditures of a capital nature made before 2014.

Note 5 – For arm's length contracts, only include 80% of the contract amount.

**Part 5 – Calculation of prescribed proxy amount (PPA)**

Protected B when completed

**A notional amount representing your overhead and other expenditures.**

This part calculates the PPA to enter on line 502 in Part 4. Do not complete this part if you have chosen to use the traditional method in Part 3 (line 162). You can only claim a PPA if you elected to use the proxy method for the year in Part 3 (line 160).

Special rules apply for specified employees. Calculate your salary base in Section A and the PPA in Section B.

**Section A – Salary base**

Salary or wages of employees other than specified employees (from lines 300 and 307) ..... **810** +

**Deduct**

Bonuses, remuneration based on profits, and taxable benefits that were included on line 810 ..... **812** -

**Subtotal** (line 810 minus 812) ..... **814** =

**Salary or wages of specified employees**

850	852	854	856	858	860
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Name of specified employee	Total salary or wages for the year (SR&ED and non-SR&ED) excluding bonuses, remuneration based on profits, and taxable benefits (to the nearest dollar)	% of time spent on SR&ED (maximum 75%)	Amount in column 2 multiplied by percentage in column 3	$2.5 \times A \times B/365$ A = Year's maximum pensionable earnings B = Number of days employed in tax year	Amount in column 4 or 5, whichever amount is less
1					
2					
3					
4					
5					
(Enter total of column 6 on line 816)					<b>816</b> + <input type="text"/>
<b>Salary base</b> (total of lines 814 and 816).....					<b>818</b> = <input type="text"/>

**Section B – Prescribed proxy amount (PPA)**

Enter 65% of the salary base (line 818) less 5% of the salary base for the number of 2013 calendar days in the tax year, and less 10% of the salary base for number of days after 2013 in the tax year (use the formula in the guide-line 820) ..... **820** =

Enter the amount from line 820 on line 502 in Part 4 unless the overall cap on PPA applies to you. (See the guide for explanation and example of the overall cap on PPA)

**Part 6 – Project costs**

Information requested in this part must be provided for all SR&ED projects claimed in the year. Expenditures should be recorded and allocated on a project basis.

750	752	754	756
Project title or identification code	Salary or wages in the tax year (Total of lines 306 to 309)	Cost of materials in the tax year (Total of lines 320 and 325)	Contract expenditures for SR&ED performed on your behalf in the tax year (Total of lines 340 and 345)
1			
2			
3			
4			
5			
<b>Total</b>			

**Part 7 – Additional information**

**Protected B** when completed

Expenditures for SR&ED performed by you in Canada (line 400 minus lines 307, 309, 340, 345, and 370)	<b>605</b>	
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From the total you entered on line 605, estimate the percentage of distribution of the sources of funds for SR&ED performed within your organization.

	Canadian (%)		Foreign (%)
Internal	<b>600</b>		
Parent companies, subsidiaries, and affiliated companies	<b>602</b>		<b>604</b> <span style="border: 1px solid black; width: 40px;"></span>
Federal grants (do not include funds or tax credits from SR&ED tax incentives)	<b>606</b>		
Federal contracts	<b>608</b>		
Provincial funding	<b>610</b>		
SR&ED contract work performed for other companies on their behalf	<b>612</b>		<b>614</b> <span style="border: 1px solid black; width: 40px;"></span>
Other funding (e.g., universities, foreign governments)	<b>616</b>		<b>618</b> <span style="border: 1px solid black; width: 40px;"></span>

For statistical purposes indicate whether the work you performed falls within the realm of Basic or Applied research (to advance scientific knowledge) or Experimental development (to achieve a technological advancement):

**620**    Basic or Applied research                      **622**    Experimental development

Enter the number of SR&ED personnel in full-time equivalents (FTE):

Scientists and engineers	<b>632</b>	
Technologists and technicians	<b>634</b>	
Managers and administrators	<b>636</b>	
Other technical supporting staff	<b>638</b>	

**Part 8 – Claim checklist**

To ensure your claim is complete, make sure you have:

1. used the current version of this form
2. entered the method you have chosen for reporting your SR&ED expenditures in Section A of Part 3
3. completed Part 2 for each project
4. filed a completed Schedule T2SCH31 or Form T2038(IND) to claim ITCs on your qualified SR&ED expenditures
5. filed a completed Form T1145\*, T1146\*\*, T1174\*\*\* and/or T1263\*\*\*\* including any required attachments, if applicable

To expedite the processing of your claim, make sure you have:

1. completed Form T2, *Corporation Income Tax Return* or Form T1, *Income Tax and Benefit Return*
2. filed the appropriate provincial and/or territorial tax credit forms, if applicable
3. retained documents to support the SR&ED work performed and SR&ED expenditures you claimed
4. checked boxes 231 and 232 on page 2 of your T2 return to indicate attachment of Form T661 and Schedule T2SCH31

\* Form T1145, *Agreement to Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length*  
 \*\* Form T1146, *Agreement to Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length*  
 \*\*\* Form T1174, *Agreement Between Associated Corporations to Allocate Salary or Wages of Specified Employees for Scientific Research and Experimental Development (SR&ED)*  
 \*\*\*\* Form T1263, *Third-Party Payments for Scientific Research and Experimental Development (SR&ED)*

**Part 9 – Claim preparer information**

**Protected B** when completed

Information requested in this part must be provided for each claim preparer that has accepted consideration to prepare or assist in the preparation of this SR&ED claim. Certification is required on lines 935, 970, and 975.

**A \$1000 penalty may be assessed if the information requested below about the claim preparer(s) and billing arrangement(s), is missing, incomplete, or inaccurate. Where a claim preparer has prepared or assisted in the preparation of this SR&ED form, the claimant and the claim preparer will be jointly and severally, or solidarily, liable for the penalty.**

**935** Was a claim preparer engaged in any aspect of the preparation of this SR&ED claim?

- 1  Yes (complete the claim preparer information table and lines 970 and 975 below)
- 2  No (complete lines 970 and 975)

**Claim preparer information table**

940	945	950	955	960	965
Name of claim preparer (company or individual)	Business number	Billing arrangement code (see codes*)	Billing rate (percentage, hourly/daily rate or flat fee)	Other billing arrangement(s) (Maximum 10 words)	Total fee paid, payable or expected to pay
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
<b>Total</b>					

**\* Billing arrangement codes**

Code	Type of billing arrangement
1	Contingency fee arrangement – where the fee is based on a percentage of the investment tax credit earned
2	Hourly rate
3	Daily rate
4	Flat fee arrangement (lump sum)
5	Other arrangements – describe the arrangement in box 960 in 10 words or less

**970** I, \_\_\_\_\_ certify that the information provided in this part is complete and accurate.  
 Name of authorized signing officer of the corporation, or individual (print)

\_\_\_\_\_  
 Signature

**975** \_\_\_\_\_  
 Year                      Month                      Day



I certify that I have examined the information provided on this form and on the attachments and it is true, correct, and complete.

**165** \_\_\_\_\_ **170** \_\_\_\_\_  
Name of authorized signing officer of the corporation, or individual Signature Date

**175** \_\_\_\_\_  
Name of person/firm who completed this form

**Privacy Notice**

Personal information is collected pursuant to subsections 37(1), 37(11), and 162(5.1) of the *Income Tax Act* (the Act) and is used for verification of compliance, administration and enforcement of the Scientific Research and Experimental Development (SR&ED) program requirements.

Information may also be used for the administration and enforcement of other provisions of the Act, including assessment, audit, enforcement, collections, and appeals, and may be disclosed under information-sharing agreements in accordance with the Act. Incomplete or inaccurate information may result in assessment of monetary penalties and delays in processing SR&ED claims.

The social insurance number is collected pursuant to section 237 of the Act and is used for identification purposes.

Information is described in personal information bank CRA PPU 441 "Scientific Research and Experimental Development" in the Canada Revenue Agency (CRA) chapter of *Info Source*. Personal information is protected under the *Privacy Act*, and individuals have a right of access to, correction, and protection of their personal information. Further details regarding requests for personal information at the CRA and our *Info Source* chapter can be found at [www.cra.gc.ca/atip](http://www.cra.gc.ca/atip).