

ARE YOU CLAIMING YOUR SHARE?

Canada's Biggest R&D Incentive Just Got Bigger.



The Scientific Research & Experimental Development (SR&ED) program distributes over \$4.5 billion annually to more than 20,000 Canadian businesses. The 2026 enhancements are the most significant in over a decade, yet most companies aren't prepared to maximize them.

What Is SR&ED?

SR&ED is Canada's largest federal R&D tax incentive, offering a refundable investment tax credit (ITC) for eligible research and development work. For Canadian-controlled private corporations (CCPCs), the enhanced rate is 35% refundable on the first \$6 million of qualifying expenditures (doubled from the prior \$3M limit). Most provinces stack additional credits on top of the federal benefit.

2026 SR&ED Enhancements — What's New

- ✓ **Expenditure limit doubled** to \$6 million (from \$3M) for CCPCs
- ✓ **Capital expenditures reinstated as eligible** (for property acquired after December 16, 2024) — critical for hardware, clean tech, robotics, and manufacturing companies
- ✓ **Phase-out thresholds increased** (\$15M–\$75M, up from \$10M–\$50M), keeping more growing companies at the enhanced rate
- ✓ **New pre-approval process launching April 2026:** seek upfront CRA technical approval before incurring costs
- ✓ **CRA processing time cut** to 90 days for pre-approved claims
- ✓ **AI-enhanced CRA administration** to reduce unnecessary audits



The Boast Difference

SR&ED claims are complex. The language must demonstrate technological uncertainty, advancement, and systematic investigation, while documentation quality determines outcomes. Boast has been navigating CRA claims since 2011.

- ✓ **AI platform scans your entire R&D digital footprint** and identifies every eligible activity
- ✓ **Expert technical writers** ensure your claim narratives meet CRA's expectations
- ✓ **100% audit defense commitment;** we stand beside you if CRA reviews your claim
- ✓ **Full support navigating new capital expenditure eligibility** and phase-out elections
- ✓ **Your team's time commitment:** Approximately 5 hours

BY THE NUMBERS

Since 2011, Boast has helped

2,000+

companies across North America

\$900M+

in R&D tax credits



**Book a free
SR&ED assessment**



**Download the
Complete Guide**
to SR&ED Tax Credits 2026

Don't navigate the biggest SR&ED changes in a decade alone. **Talk to us today.**