



## Scientific Research and Development Services

### *The Research and Development (R&D) Tax Savings Climate*

Since 1986, the Canadian government has supported R&D through its Scientific Research and Experimental Development (SR&ED) program. These tax credits have significantly benefited businesses of all sizes, across all industries, in their quest to develop new or improved products and processes. While the potential benefits are substantial, successful navigation of the program is complicated. Many companies have never taken advantage of the available funds, while others are filing claims either on their own or with the help of an advisor, and have experienced receiving far less than expected, if anything at all.

### *Challenges Surrounding the SR&ED Program*

The Canada Revenue Agency (CRA) continues to evolve the SR&ED program, making it difficult for taxpayers to avail themselves of the benefits of SR&ED, or even comply. These moving parts include redefining the expected quality of claims being submitted, bulking up the review team, restructuring guidelines, and making revisions to compliance forms. These changes have resulted in the CRA substantially increasing the number of audits it performs. Consequently, there has been a measurable increase in the amount of claims denied for projects that fail to qualify or lack adequate supporting documentation, something that can be avoided by working with a qualified SR&ED firm with a proven track record like Ryan.

### *The Ryan Experience*

Ryan is your best asset for realizing the full benefits of the SR&ED program. Armed with tax policy and case law, Ryan's SR&ED specialists have proven time and again their reputation for excellence with the CRA and our clients.

- ▶ **We deliver results.** Ryan has the lowest audit rate in the industry for SR&ED claims—a mere 4%. The industry average is 35%, meaning more than one out of every three claims not filed by Ryan is audited.
- ▶ **We are documentation experts.** Ryan's proprietary documentation system, powered by DOVICO software, captures all eligible activities and costs throughout the year, enhancing the efficiency of claim preparation and ensuring compliant documentation.
- ▶ **We do all the work.** While other advisors charge the same fee for simply reviewing the work executed by your technical experts, Ryan's own engineers prepare all your documentation and forms for your review.
- ▶ **We are thorough.** Ryan unearths all possible eligible expenses, ensuring claims are optimized legitimately within the guidelines. We prepare and document your claims based on the assumption that they will be reviewed by the CRA, even though very few are reviewed.
- ▶ **Ryan provides seamless R&D tax credit support throughout North America.** Ryan clients engaged in SR&ED across borders can depend on the same cohesive team of experts protecting their interests and maximizing tax savings.



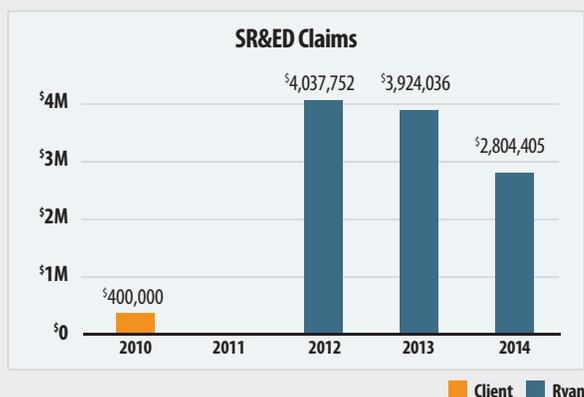
*"Ryan's expertise and professionalism is well respected at the Canada Revenue Agency. They provide tremendous value and optimize our SR&ED claims within the guidelines and quality standards set forth by the CRA."*

Barbara Baron  
Chief Financial Officer  
STRATEGIC INFORMATION  
TECHNOLOGY, LTD.

## Case Studies – Ryan’s SR&ED Team Helps Businesses Achieve Higher Refunds and Greater Compliance

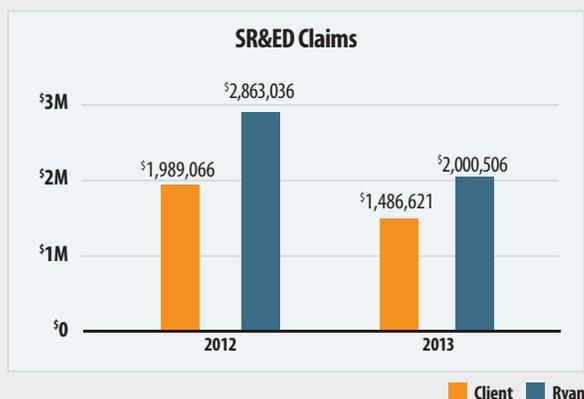
### Global Heavy Equipment Provider

- The company filed its own claim in 2010, as they had done in previous years.
- In 2010, the filing was audited, resulting in a reduced claim.
- Based on results of the 2010 audit, the company decided not to file for any credits in 2011.
- Ryan filed the claim in 2012, which was approved within 11 months, as filed, without an audit.
- Maintaining a successful track record, Ryan filed substantial claims going forward, no audits.



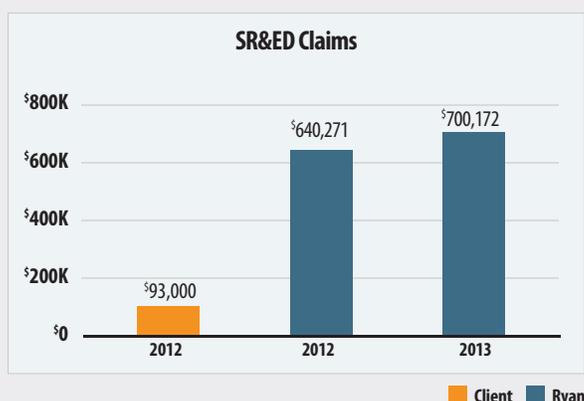
### Global Leader in Agricultural Equipment Manufacturing

- The company historically filed its own SR&ED claims. 2010–2013 claims were stuck in the approval process at the CRA.
- Ryan performed a Second Pass on 2012 and 2013 claims.
- Ryan found ten additional qualifying projects that were previously missed, adding \$1,387,855 to the total credits.
- Ryan’s technical experts rewrote all technical descriptions for 2012 and 2013 and gained quick approval without audits.
- Within a week, the CRA released 2010 and 2011 claims.



### Leading Global Petroleum Industry Service Provider

- The company had engaged two of the Big Four firms in the previous ten years, resulting in claims ranging between \$50K–\$100K.
- Ryan performed a second pass on the 2012 claim and found that in addition to missed projects, an entire division was omitted from the first filing—claim increased by \$547,271.
- Ryan filed the 2013 claim for \$700,172.
- Ryan’s 2012 and 2013 claims were approved as filed, without any audit, in three months.



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### Award-Winning Tax Services

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