

SCHEDULE A: 24 permutations of the definition of SR&ED and their compatibility with the 5-part Criteria Question

<i>Income Tax Act, section 248(1), "Scientific Research and Experimental Development"</i>										
Permutations	Compliance with 5 Criteria Questions	SR&ED	means	systematic investigation or search	that is carried out in a field of	science or technology	by means of	experiment or analysis	and that is	basic research, applied research, or Experimental development
1	Would recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	experiment	and that is	basic research
2	Would recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	experiment	and that is	applied research
3	Would recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	experiment	and that is	Experimental development
4	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	analysis	and that is	basic research
5	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	analysis	and that is	applied research
6	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	science	by means of	analysis	and that is	Experimental development
7	May recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	experiment	and that is	basic research
8	May recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	experiment	and that is	applied research
9	May recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	experiment	and that is	Experimental development
10	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	analysis	and that is	basic research
11	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	analysis	and that is	applied research
12	NOT recognize	SR&ED	means	systematic investigation	that is carried out in a field of	technology	by means of	analysis	and that is	Experimental development
13	May recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	experiment	and that is	basic research
14	May recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	experiment	and that is	applied research
15	May recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	experiment	and that is	Experimental development
16	NOT recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	analysis	and that is	basic research
17	NOT recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	analysis	and that is	applied research
18	NOT recognize	SR&ED	means	Search	that is carried out in a field of	science	by means of	analysis	and that is	Experimental development
19	May recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	experiment	and that is	basic research
20	May recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	experiment	and that is	applied research
21	May recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	experiment	and that is	Experimental development
22	NOT recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	analysis	and that is	basic research
23	NOT recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	analysis	and that is	applied research
24	NOT recognize	SR&ED	means	Search	that is carried out in a field of	technology	by means of	analysis	and that is	Experimental development

* The Criteria Questions WOULD recognize as SR&ED the permutations highlighted in green

** The Criteria Questions MAY recognize as SR&ED the permutations highlighted in yellow

*** * The Criteria Questions WOULD NOT recognize as SR&ED the permutations highlighted in red