

TaxKiln, R&D; tax relief, brief for your accountant

Subject: R&D tax relief, exploratory brief

Hi [Accountant name],

I would like to explore whether [Company name] has a viable R&D tax relief claim for our most recent accounting period ([period]), and ongoing claims for current + future periods.

I am bringing this to you first rather than going to a cold-pitch R&D claim company, partly because I want to keep the work + the relationship within your firm, and partly because the contingent-fee R&D claim market has had a rough time with HMRC compliance challenges since the 2023 reforms (additional information form, named-officer requirement, mandatory pre-notification for first-time claimants).

The project I think might qualify:

[Brief description of the project, 2 to 4 sentences. What were you trying to achieve? Why was it technically or scientifically uncertain at the start? What kind of work was involved?]

Why I think it may meet the R&D definition:

The work involved [specific technical or scientific uncertainty] that was not readily resolvable by a competent professional in the field. We had to [specific research, experimentation, prototyping activity] to determine whether the approach would work, and several attempts failed before we reached a working solution. The project was not routine commercial work.

Roughly the scope I think is in scope:

- Period: [date to date]
- Staff time involved: [approx FTE or hours]
- Subcontractor / EPW costs: GBP [approx] (specify UK-based vs overseas; merged scheme restricts overseas-based unless R&D-not-feasible-in-UK justification)
- Software, cloud, consumables: GBP [approx]

Questions I would like to discuss:

1. Does the project description above plausibly meet the BEIS guidelines definition of R&D (advance in field, technological or scientific uncertainty, competent professional test)?
2. Which scheme applies, pre-merger SME or RDEC, or merged scheme from 1 April 2024?
3. What documentation should we be gathering now (technical narrative, staff time records, subcontractor invoices, cost apportionment)?
4. Do we need to pre-notify HMRC (first-time claimants must pre-notify within 6 months of period end since April 2023)?
5. What is the additional-information-form requirement + your firm's approach to preparing it?
6. Realistic fee for preparing the claim, fixed or hourly? I would prefer to avoid contingent fees.

If R&D claims are not an area your firm handles directly, would you be able to refer me to a qualified colleague via CIOT R&D Tax Committee or via your firm's network? I want to keep this within a regulated firm relationship rather than going to a cold-pitch claim service.

Happy to set up a call to discuss + share more detail on the technical work.

Thanks,

[Name]

[Role], [Company]

[Phone / Email]

Notes for the sender (delete before sending):

- The "brief description of the project" is the most important part. Vague descriptions trigger HMRC enquiries.

- If you cannot articulate the technical / scientific uncertainty, that is a signal the project may not qualify.
- Statute: Corporation Tax Act 2009 Part 13; Finance Act 2024 (merged scheme from 1 April 2024); Finance (No.2) Act 2023.

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