

Invaluable guide for research tax breaks

Canada's Scientific Research and Experimental Development Program—A Practical Guide, Andrew A. Fyfe, P.Eng., Thomas E. McDonnell, QC and Earl Viner, LLB; \$49.95 paper 1-55141-192-X, 126 pp., CCH Canadian Ltd.

Whether you're a researcher, a developer, a manager or a tax professional, or you're at the beginning stages of a research project, this book

provides excellent advice on how to take advantage of an important Revenue Canada tax credit.

The Scientific Research and Experimental Development (SR & ED) program provides tax incentives to Canadian businesses that conduct scientific research and experimental development in Canada. The program is intended to encourage businesses—particularly small and start-up firms—to conduct SR & ED that will lead to new, improved or technologically advanced products or processes.

The book's overview introduces the general principles of the program and how it works. Newcomers to the program may wish to read the book's glossary first, then the entire book, cover to cover. Those who are more familiar with the program may only need to leaf through certain sections. Subtitles allow for easy scanning and quick reference.

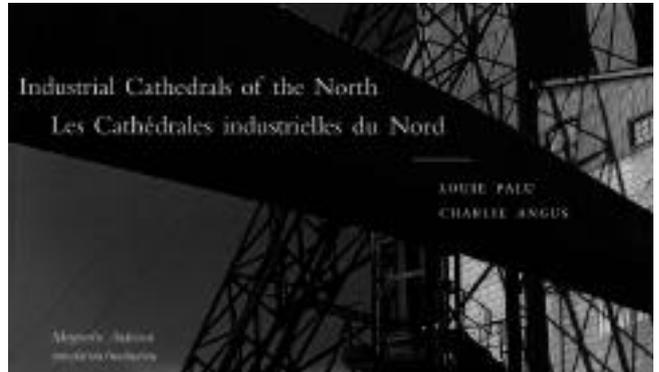
Since each project is specific, the authors have prepared some tests for eligibility into the program—which activities qualify and which are excluded. A step-by-step guide outlines claim preparation and review, and how income tax rules are applied and interpreted.

References range from tax provisions and publications, to statistics and incentives for each province.

Part of the book is also dedicated to the program's organization structure, and the names and phone numbers of administrators and specialists are listed. The book concludes with a commentary on the issues surrounding each court case relating to SR & ED matters since 1988.

This comprehensive, well organized text, is suitable for any professional who wants or needs to know more about the intricacies of the SR & ED program. For more information on the SR & ED program, log on to www.cra-adrc.gc.ca/tax-credit/sred/index-e.html/.

Coffee table book lacks perk



Industrial Cathedrals of the North, photography by Louie Palu, text by Charlie Angus, translation by Marguerite Andersen; \$24.95 paper 1-896357-18-0, 91 pp., Between the Lines.

Enticing cover blurbs and the publisher's press package boast of the documentary photography and writing in *Industrial Cathedrals of the North*—a bilingual coffee table book exploring mining shaft houses in northern Ontario and Quebec.

But how boring it is to look at page after page of the same black and white photos from the same wide-angle lens. The similar photos make it difficult to discern between the different mines, except for the name and tidbits of trivia listed in the photo captions. Unfortunately, no reference map is included.

And how odd it is to expect readers to enjoy everyday pictures of a simple door, a strip mall and a pile of debris!

The writer strokes his fantasy of working and living in pre-war times in Ontario towns, glorifying the "glamorous" life during the depression. His interpretation of working in the mining camps starts out as an afternoon kids' adventure. This is exactly how it reads too, as he addresses the mining shafts instead of the reader.

His tribute to the mines includes a few sketchy anecdotes and some folklore. Some explanations of the function and operation of a typical mine are written for the lay person.

Although the book lacks widespread appeal, it may be appreciated by readers nostalgic for more rustic times, and those interested in Ontario history and mining lore.

Both books reviewed by Donna Wedgbury, P. Eng., president of Urbane Portrayals Inc., and past chair of the Oakville Chapter.

Engineering Dimensions reviews books of general interest to professional engineers. Comments made are the opinion of the reviewer.