HammerAI

R&D TAX CREDITS · CANADA (SR&ED) AND THE US (IRC 41C)

Sleep well tonight.

When CRA calls, we've got your back.

HammerAI prepares and defends SR&ED and US R&D tax credit claims, built from the records of the work.

No underclaiming	Most companies underclaim by 25%. We build from the record, so no qualifying work is dropped.
Pay your consultant less	Traditional fees pay for interviews and reconstruction. The records already exist; the fee reflects that.
Little to no staff disruption	No workshops, no questionnaires. Your engineers keep working.
Audit ready evidence trail	Every statement traces to a dated entry. When CRA or the IRS calls, the file already exists.

30+
years of R&D credit work across Canada and the US

500+
claims prepared in the last three years alone

$2B+
in qualified R&D activities documented and claimed

$200M+
in credits defended under CRA and IRS review

Before you renew with last year's consultant, talk to us.

Greg Silas, CEO, HammerAI Inc.
gsilas@hammerai.ai · 647 988 4587 · hammerai.ai

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Most claims are rebuilt from memory. Reviewers look for records.

The standard approach reconstructs the year after it ends: interview the engineers, draft narratives from recollection, and hope the file holds up.

THE 4 PROBLEMS

You overpay the consultant

The traditional fee pays for interviews and reconstruction of what your systems already recorded.

You underclaim the credit

Most companies underclaim by 25%. The failed approaches that qualify as experimentation are what memory drops first.

You carry audit risk

Evidence sits scattered across repositories, tickets and AI assistants. When a review arrives, files have moved and people have left.

The evidence window closes

Records not kept as the work progresses cannot be recreated. Every unrecorded month is credit you cannot prove.

Our solution: the claim is written from the records of the work.

We build the claim from the dated record of the work instead. Engineers are interrupted as little as possible, the credit is maximized on the core R&D, and every statement in the claim traces to a dated source entry. The reviewers themselves say why this matters.

CRA'S OWN REVIEW MANUAL

"Contemporaneous evidence, that is documents created at the time the work was done... is the most reliable kind of evidence." s. 5.6.6.1

THE TAX COURT OF CANADA, NORTHWEST HYDRAULIC, 98 DTC 1839

"It seems self-evident that a detailed record of the hypotheses, tests and results be kept, and that it be kept as the work progresses."

THE IRS COMMISSIONER, ON HOW RETURNS ARE SELECTED FOR AUDIT

"AI gives us a forensic edge to select the right returns for audit. It's almost like purchasing night-vision goggles."

Danny Werfel, September 2023

HOW A CLAIM IS BUILT

1 · EVIDENCE
Your records

Code repositories, tickets, design notes, AI assistant sessions. Nothing new for engineers to write.

2 · RECORD
Organized and dated

Assembled into a dated record of each project, held in your own environment. Every entry traceable to its source.

3 · CLAIM
Core R&D, fully claimed

Narratives and cost schedules tied to dated entries. Every dollar traceable.

4 · REVIEW
Answered from the record

CRA or IRS questions answered by the people who built the claim, from the same evidence.

WHAT YOU RECEIVE

A detailed technical write up

Eligibility analysis, narratives and cost schedules, to the standard a reviewer expects.

The complete evidence file

Every statement links to its dated source entry. Nothing rests on memory.

Audit ready on delivery

The package is ready for CRA or IRS review the day it is filed.

Audit defence

If reviewed, we act as your liaison with CRA and guide each step, at no additional cost.

Two practices that spent their careers proving work happened.

HammerAI was founded by the principals of two established firms. Dover Forensic Accounting performs financial investigations based on evidence, defendable in court. InnovCap / CrediTax have prepared and defended R&D credit claims for more than thirty years. Both kept meeting the same wall: the evidence was assembled after the fact, from memory, when the records of the work had been there all along.

THE PRACTICES BEHIND HAMMERAI

Dover Forensic Accounting

Financial investigations based on evidence, defendable in court. Fifteen years across litigation, R&D tax disputes, insurance claims and corporate forensic engagements, from offices in Toronto and Montreal, for clients across Canada, the US, England and the UAE. Every assertion supported by a source document, every figure traceable.

Led by Greg Silas · MBA, CPA, CA, CFF, CFI · CEO, HammerAI

InnovCap / CrediTax

More than thirty years preparing and defending R&D credit claims, including Fortune 500 claims through a Big Four practice, across financial services, insurance and technology. More than 500 claims in the last three years alone, with deep regulatory expertise in how governments define and validate systematic experimentation.

Led by JP Lauzon · 30+ years in R&D credits and innovation incentives · Navy veteran

CANADA

SR&ED: Form T661 narratives and schedules, provincial credits, CRA technical and financial review.

UNITED STATES

IRC Section 41 research credit: Form 6765, Section 174 treatment, IRS examination and appeals.

SAMPLE OF CLIENTS SERVED

Fortune 500 through a Big Four practice · Financial services · Asset management · Pharmaceuticals and health data · Payments · Software and technology · Canadian SMEs

OUR GOAL

Within two years, your company produces its own claim.

We build the record and the method inside your environment, so your team no longer relies on consultants to prepare and defend it.

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