

KnowYourFees

KnowYourFees.org is published by Swanson Reed, an R&D tax advisory firm that competes with other advisers. This site does not recommend any adviser, including Swanson Reed.

Questions checklist

The twenty questions to ask an R&D tax adviser, with space for the answers

This wording is a starting point, not legal advice. Check your contract before you send it, and take advice if you are unsure.

Ask every adviser the same questions and write the answers down. A good answer is one you can check against the engagement letter. The question pages on knowyourfees.org/questions-to-ask say what a good answer sounds like and what should make you ask more.

Version 1.2 · Sized to print on A4 and on US Letter · © 2026 Swanson Reed. You may use the templates and checklists for your own business. Official material is used under the terms set by its publisher.

01 How are your fees calculated?

How is your fee worked out, what is it a percentage of, and is there a cap?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/how-are-your-fees-calculated

02 What exactly is the fee a percentage of?

What exactly is your fee a percentage of: the credit claimed, the credit received, or something else?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/what-exactly-is-the-fee-a-percentage-of

03 Is the fee based on the benefit claimed or received?

Is your fee based on the benefit claimed, or on the benefit we actually receive?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/is-the-fee-based-on-the-benefit-claimed-or-received

04 What happens to the fee if the claim is reduced?

If the tax authority reduces the claim after filing, does your fee come down, and is any part refunded?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/what-happens-to-the-fee-if-the-claim-is-reduced

05 Is review support included?

Is help with a tax authority review included in the fee, what does it cover, and for how long?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/is-review-support-included

06 Who will do the technical work?

Who will write the technical case for the claim, and will they talk to the people who did the work?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/who-will-do-the-technical-work

07 What qualifications does the team have?

Who is on the team, what are they qualified in, and which professional body are they registered with?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/what-qualifications-does-the-team-have

08 Who is named on the claim?

Will you be named as the preparer on the claim form, where the form allows it?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/who-is-named-on-the-claim

09 How do you decide what qualifies?

How do you decide what qualifies, and can you give an example of work you would leave out?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/how-do-you-decide-what-qualifies

10 What records will you need from us?

What records will you need from us, and who keeps them when the claim is done?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/what-records-will-you-need-from-us

11 Can we see the full claim before filing?

Will we see the full claim, including the technical case and the workings, before it is filed?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/can-we-see-the-full-claim-before-filing

12 Do you claim every year by default?

Does this engagement renew automatically each year, and how do we end it?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/do-you-claim-every-year-by-default

13 Do you file amended or refund claims?

Do you file amended or refund claims for past years, and how do you decide whether one is worth making?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/do-you-file-amended-or-refund-claims

14 What happens if we end the engagement?

If we end the engagement, what do we owe, what happens to a claim in progress, and how do we get our records?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/what-happens-if-we-end-the-engagement

15 Are there minimum or exit fees?

Is there a minimum fee, is there an exit fee, and is there any charge for getting our records back?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/are-there-minimum-or-exit-fees

16 When and how is the fee paid?

When is each part of the fee due, and what counts as the benefit being received?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/when-and-how-is-the-fee-paid

17 Do you use subcontractors?

Do you subcontract any of the work, to whom, and do you remain responsible for all of it?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/do-you-use-subcontractors

18 Do you pay or receive referral fees?

Do you pay or receive referral fees, and was anyone paid for introducing us?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/do-you-pay-or-receive-referral-fees

19 Can we speak to references?

Can we speak to two or three clients of similar size, including one whose claim was reviewed?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/can-we-speak-to-references

20 How do you handle a tax authority review?

If the tax authority reviews the claim, what do you do, who does it, and what does it cost us?

Their answer, and where it is written in the engagement letter:

knowyourfees.org/questions-to-ask/how-do-you-handle-a-tax-authority-review

KnowYourFees.org is published by Swanson Reed, an R&D tax advisory firm that competes with other advisers. This site does not recommend any adviser, including Swanson Reed.