

<u>SR&ED TOPIC</u>	<u>APPELLANT</u>	<u>PRIMARY ISSUE</u>	<u>WIN / LOSS</u>	<u>RULING & RATIONALE</u>	<u>IMPLICATIONS & OPPORTUNITIES</u>	<u>SIGNIFICANCE</u>
Technological eligibility						
Food Science	LifeChoice	Systematic Investigation	LOSS	Insufficient testing of hypotheses	Change in interpretation of required testing?	HIGH
	Flavornet	Defining Standard practice	LOSS	4 of 5 criteria not met	Did TCC consider relevant evidence?	HIGH
Mech Engineering	Joel Theatrical Rigging	Routine & Systematic Investigation	LOSS	Lack of Qualifications	Documentation if not academic	MODERATE
	Novalia (Wind turbines)	Defining Standard practice	LOSS	Lack of Qualifications	Hypotheses must be based in science	MODERATE
	Robotx Solutions Inc.	Defining Standard practice	LOSS	Process methods not benchmarked	Unclear how different that Les Abeilles?	MODERATE
Civil Eng	Formadrain	Technological Advancement	WIN	Method unique in industry	Are all manufacturing related claims at risk?	HIGH
Financial issues						
SR&ED wages	Oldcastle	SR&ED wages based on sales	WIN	Salary & wages definition 248(1)	Payments not considered commission	HIGH
	AG Shield	Allocation of SR&ED wages	WIN	100% allowed even though 23%	Dividends & non T-4 payments included?	HIGH
Sale of ITC's	Birchcliff Energy	Defining control for ITC acquisition	LOSS	Transfer of control	Complicated shareholder agreement	MODERATE
CCPC status	Aeronautic Dev Corp	Defacto Control	LOSS	Undue influence	Be careful even if <50% votes	MODERATE
Filing deadline	Westsource	Complete claim	LOSS	Projects only filed by related Co.	18 month deadline is absolute	MODERATE
Reassessment period	Rio Tinto Alcan	Can CRA reassess 5 years back?	LOSS	Filed waivers for other reasons	Increased risk to all claimants	HIGH