27-Nov-25	SREDStakeholder.CA	WEBCAST AGENDA	27-Nov-25
(EST)	**SR&ED TOPIC**	**ISSUES**	**PRESENTERS**
1:00 PM	**INTRODUCTION**		Earl Viner
1:05 PM	**I) 2024-25 SR&ED TAX CASES**	**ISSUES**	**PRESENTERS**
	i) Vortex Energy Services Ltd.	Mobile direct-contact water heaters (fracking) - LOSS	Justin Frape
	ii) Manning Canning Kitchens Inc.	Shelf-stable cold-pressed juice ('Chrisoda') - WIN	Ohad Unna
	iii) Dazzm Inc.	CRM/communications platform (software) - WIN	Dave Sabina
	iv) Paveit Construction Inc.	Roller-Compacted Concrete field process - LOSS	Shaun Button
	v) Blackberry Canada Inc.	Whether foreign R&D income FAPI -WIN	Dave Sabina
2:05 PM	**II) ARTIFICIAL INTELLIGENCE**	Analysis of Deepmind judgment in US New AI guidelines from international jurisdictions	Ben Mak Dave Sabina
2:45 PM	**III) TAX PLANNING OWNER WAGES**	Taxes on SR&ED wages vs. dividends Details specific to Doctors & Dentists	Dave Sabina
3:00 PM	**IV) FEDERAL SR&ED UPDATES**	SR&ED Consultation update New credits in 2024 and 2025 budgets	Elizabeth Lance
3:45 - 4:00 PM	**DISCUSSION & QUESTIONS**		Earl Viner