SREDStakeholder.CA **WEBCAST AGENDA** **JUN. 9, 2022**

(EST)	SR&ED TOPIC	DETAILS	PRESENTERS
1:00 PM	INTRODUCTION		Earl Viner, LLB
1:05 PM	I) SR&ED TAX CASES	See next page	David Sabina, CPA Jamie Dowd, BSc. Shaun Button, BEng.
3:00 PM	II) NEW CRA DIRECTIVES	SR&ED stats by region SR&ED fraud warnings SALT Tool updates Budget comments on SR&ED	Justin Frape, MSc. David Sabina, CPA
3:40 PM	III) NEW PATENT RELATED INCENTIVES	Synergies with SR&ED claims	Ben Mak, LLB & David Sabina, CPA
3:55 PM	CLOSING REMARKS		Earl Viner, LLB

SR&ED TOPIC		APPELLANT	PRIMARY ISSUE	WIN / LOSS	RULING & RATIONALE	IMPLICATIONS & OPPORTUNITIES	SIGNIFICANCE	Presenter
Technological eligibility								
	Claims by Telcom	Allegro Wireless	Whether SR&ED	Win	3 of 3 projects eligible	examples including AI and software	High	Jamie Dowd
	Air quality research	Airzone One	How vs. Why factors	Win	4 of 6 projects eligible	cut-off between eligible and ineligible	High	David Sabina
	Energy efficiency	Global Sustainable	Technological Uncertainty	Loss	Work routine	compare vs. Airmax case	Moderate	David Sabina
	Solar panels	Logix Data	Documentation	Loss	Tests not recorded	good project if documentation	Moderate	David Sabina
	Construction	WRD Borger Construction	Systematic Investigation	Loss	Trial & error	business vs. technological problems	Low	David Sabina
	Concrete forming	Atelier Béton	Systematic Investigation	Loss	Documenting hypotheses	examples of missing variables by CRA	Moderate	Shaun Button
Financial issues								
	Loans as government assistance	CAE	If loan reduces SR&ED?	Loss	Related to SR&ED	need to separate R&D vs. non -R&D loans	Moderate	David Sabina