

<u>(EST)</u>	<u>SR&ED TOPIC</u>	<u>DETAILS</u>	<u>PRESENTERS</u>
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

<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>SIGNIFI CANCE</u>	<u>Presenter</u>
Technological eligibility							
Claims by Telcom	Allegro Wireless	Whether SR&ED	Win	3 of 3 projects eligible	examples including AI and software cut-off between eligible and ineligible compare vs. Airmax case good project if documentation business vs. technological problems examples of missing variables by CRA	High	Jamie Dowd
Air quality research	Airzone One	How vs. Why factors	Win	4 of 6 projects eligible		High	David Sabina
Energy efficiency	Global Sustainable	Technological Uncertainty	Loss	Work routine		Moderate	David Sabina
Solar panels	Logix Data	Documentation	Loss	Tests not recorded		Moderate	David Sabina
Construction	WRD Borger Construction	Systematic Investigation	Loss	Trial & error		Low	David Sabina
Concrete forming	Atelier Béton	Systematic Investigation	Loss	Documenting hypotheses		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