

<u>(EST)</u>	<u>SR&amp;ED TOPIC</u>	<u>ISSUES</u>	<u>PRESENTERS</u>	<u>Videos</u>
1:00 PM	INTRODUCTION		Earl Viner	
1:05 PM	I) 2022-23 SR&ED TAX CASES	Buhler tractor design - WIN 7 companies - 1 WIN / 6 LOSS Lessons & planning - all cases	Justin Frape David Sabina Elizabeth Lance	1.1a 1.1b 1.2
2:45 PM	II) ISSUES FOR MPC'S & DPC's	Determining "assistance" received Organizational structures & effects Planning ideas & pitfalls	David Sabina	2
3:15 PM	III) NEW PATENT INCENTIVES	Synergies with SR&ED claims	Ben Mak	3
3:30 PM	CLOSING REMARKS	Discussions & questions	Earl Viner	

<u>SR&amp;ED TOPIC</u>	<u>APPELLANT</u>	<u>PRIMARY ISSUE</u>	<u>WIN / LOSS</u>	<u>IMPLICATIONS &amp; OPPORTUNITIES</u>	<u>SIGNIFICANCE</u>
<b><u>Technological eligibility</u></b>					
Tractor design	Buhler	Technological Advancement	Win	ability to illustrate integration issues	High
Food development	Canafvic	Extension of technology	Win	unusual verdict base on evidence	Moderate
Thermal Storage process	ACBK	Defining Standard Practice	Loss	improving patented process - planning	Moderate
Mold designs	Mold Leaders	Defining Standard Practice	Loss	BSc. + in field of science	Low
Injector design	Daves Diesel	Defining Standard Practice	Loss	BSc. + in field of science	Low
Welding processes	JEC	Defining Standard Practice	Loss	BSc. + in field of science	Low
Jewelry design	Chagnon	Defining Standard Practice	Loss	BSc. + in field of science	Low
Machine Design	9158 Quebec	Systematic Investigation	Loss	documentation using subcontractors	Low
<b><u>Financial issues</u></b>					