

## **ANNUAL HAMILTON REGION SR&ED PRACTITIONERS WORKSHOP**

**Date:**

Thursday, September 22, 2011

**Time:**

4:30-6:00 PM

**Location:**

Ron Joyce Centre, Burlington,  
4350 S. Service Rd.

**Fee: \$0 (free)**

### **Overview – Proposed topics of discussion:**

#### **I) Specific issues addressed in the 2011 MEUK SR&ED newsletters as follows:**

A) 2011-1 (15 Minutes)

**Recent SR&ED tax cases & related issue(s)**

SPECTROL INC. – time extension for objection or appeal - win  
SUNATORI – accruing wages payable – win + lose?

**Recent CRA Pronouncements**

SR&ED Filing Requirements Policy – DRAFT  
Third-Party Payments Policy - DRAFT  
SR&ED claim average CRA Processing Times  
Potential for penalties to be levied on “frivolous” claims  
T661 – Part B: More space for project descriptions (50/100 lines)

B) 2011-2 (20 Minutes)

**Recent SR&ED tax cases & related issue(s)**

Jentel – Illustrating “Technological Advancement” - lose  
Table 1 - Jentel – “What if?” = eligibility

**Responsible “SR&ED”- preparers & journalists**

Globe & Mail issue #1 - % of cost paid to consultants  
Issue #2 – net “benefits” for every \$ of taxes  
Issue #3 – that certain industries don’t advance technology & others  
automatically do  
Issue #4 – that CRA risk controls aren’t working  
Issue #5 – alternatives to refundable credits

**Recent CRA pronouncements**

SR&ED Lease Expenditures Policy – draft

C) 2011-3 (20 Minutes)

**Recent SR&ED tax cases & related issue(s)**

Soneil – evidence of hypotheses and experiments – lose  
Global Enviro Inc. – criminal charges for false claim - lose

**2 new “SR&ED”articles in the Globe & Mail**

Canada slips further in innovation rankings (June 28, 2011)  
Time for action on Innovation, not more study (July 3, 2011)

**Recent CRA pronouncements**

DRAFT Policy on the Eligibility of Work for SR&ED (June 20, 2011)

**Reviews and reports to watch for**

Review of Federal Support to R&D [Jenkins panel] – Oct 2011

Taxpayers' Ombudsman – fall 2011

**II) Open discussion and analysis (30 Minutes)**

**Event Moderated by;**

- Dave Sabina, C.A. Hamilton Region SR&ED practitioners group, team leader &
- Dominic Ioannoni, Canada Revenue Agency

**TO ATTEND SEPT. 22 - please just;**

- **REPLY - to [dsabina@meuk.net](mailto:dsabina@meuk.net)**
- **Indicating your intent to attend**
  - **in person or**
  - **online via the webcast.**

In the meantime I welcome any further feedback or issues for discussion.

Regards,

Dave Sabina, M.B.A., C.A.

Team Leader, Hamilton region SR&ED practitioners group