



R&D Essentials for Technology Companies

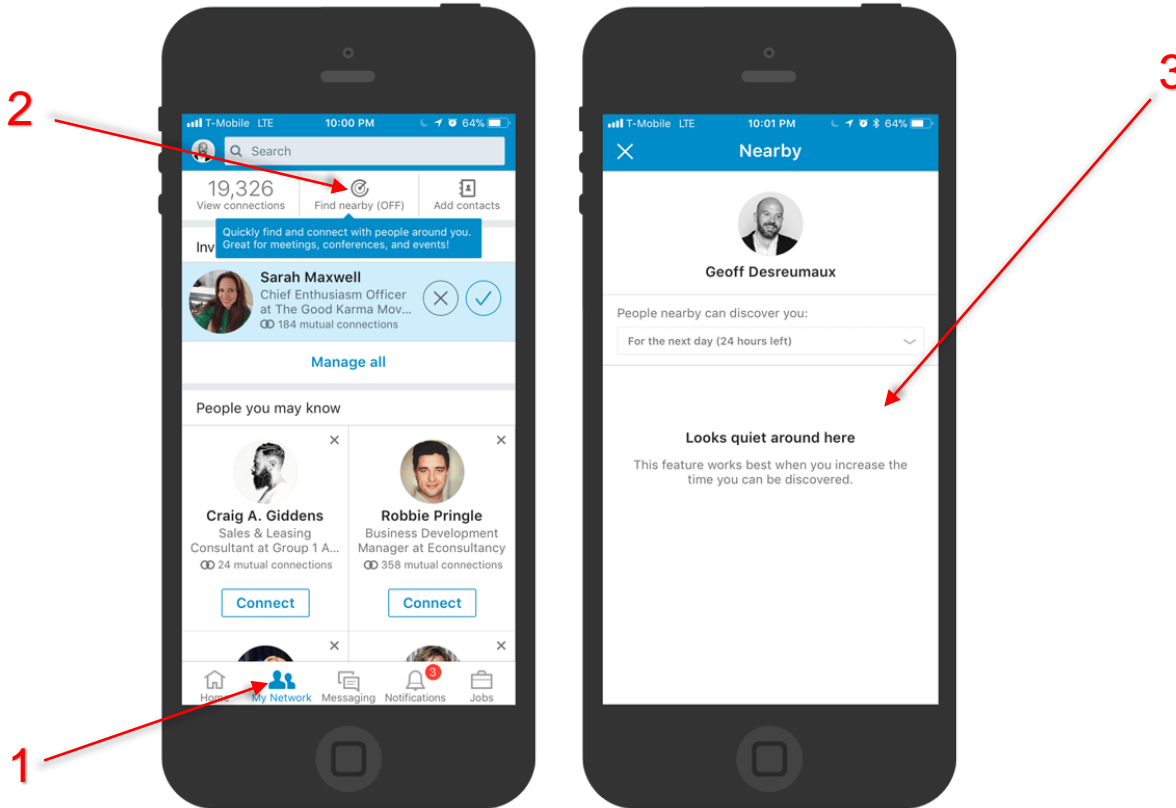
January 23, 2019

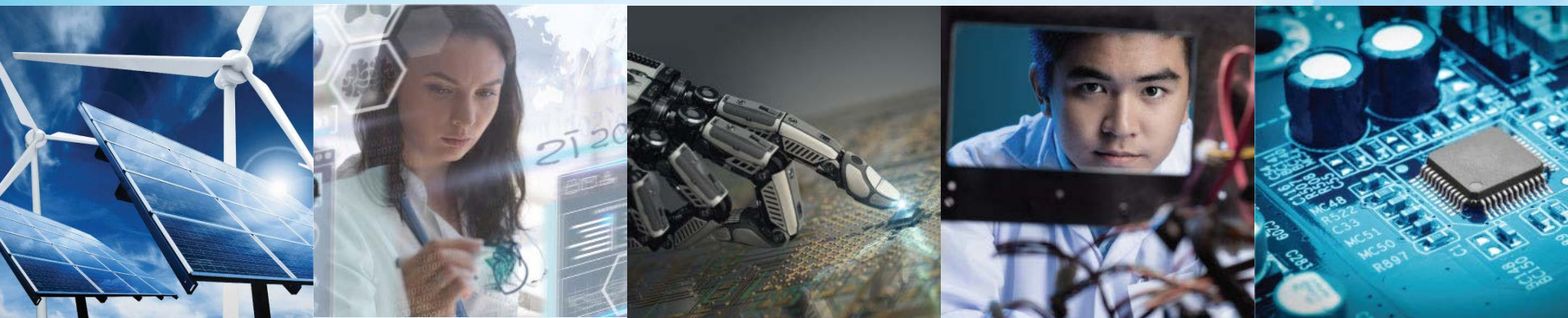


Agenda

- **IEEE Canada** – Computer Society
- **Royal Bank of Canada** – Banking for Technology Companies
- **Ministry of Economic Development, Job Creation and Trade** – Business Partnerships and Programs
- **KPMG** – Making the most of Tax Incentives
- **Prima IP** – Patents, Trademarks, Industrial Designs - A Primer
- Q&A

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IEEE Toronto Section

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IEEE
*Advancing Technology
for Humanity*

TORONTO
Section
est. 1903



IEEE (Institute for Electrical & Electronics Engineers)

Who is IEEE?

- Worlds largest professional technical society
 - www.ieee.org
- Publishes the majority of leading research in our field (ECE)
- IEEE Standards Association have published many key standards
 - 802.3 (Ethernet), 802.11 (Wi-Fi)

IEEE Toronto Section

Active Since 1903

- www.toronto.ieee.ca
- Active since 1903
 - Approx. 4000 members in the GTA
- Many IEEE technical societies are represented
 - Monthly meetings
- Student branches in all major engineering schools and colleges
- Computer Chapter Events
 - www.toronto.ieee.ca/computer

IEEE Toronto Computer Chapter

Executive

- **Dennis Cecic, P. Eng (Chair)**
 - Sr. Technical Training Engineer, Microchip Technology
 - Technical Focus:
 - MCU-Based Embedded Systems,
 - Wired & Wireless Protocols and Applications
 - Internet-of-Things Applications
- **Younas Abbas (Vice-Chair)**
 - Director, IT Operations, Monir Precision Monitoring
 - Technical Focus
 - IT Infrastructure (On-Premises, Cloud)
 - Wireless design and support for field instrumentation monitoring systems

IEEE Computer Society

Keeping You at the Center of Technology

- International reach
- 550+ chapters
- 150+ standards groups
- 200+ annual conferences
- 28 Technical Committees
- 13 Magazines, 19 Technical Journals
- [Membership Video](#)

Upcoming Local Events

- “Web Services for Embedded Applications”
 - Presented for IEEE Educational Activities
 - April 2019
- Agile/Scrum Project Management
 - Stay Tuned...
- Embedded Firmware Development
 - ARM MCU “Bare-Metal Programming” Workshops

Call to Action

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- Subscribe to IEEE Toronto E-News
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 - Associate Memberships are available!
- Join the IEEE Computer Society!
 - <http://www.computer.org/web/membership/join>



Knowledge Based Industries

Financial Services for Technology, Life Sciences, and Clean Technology Companies

Banking for Technology Companies

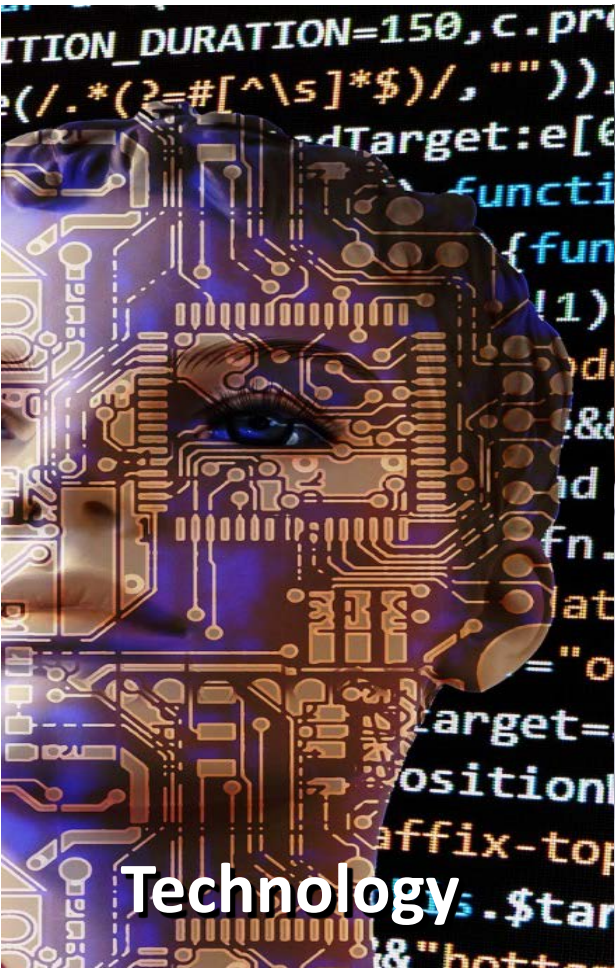
How banks can be useful



RBC Royal Bank
of Canada



Knowledge Based Industries



Technology



Life Sciences



Clean Tech

How banks can be useful

Banks **move** money, banks **hold** money, and banks **lend** money.

- 1) Banks **Move** Money:
 - Pay your vendors
 - Pay your employees
 - Collect from your customers
- 2) Banks **Hold** Money:
 - Earn interest on your deposits
- 3) Banks **Lend** Money:
 - Finance your working capital
 - Finance your capital expenditures
 - Finance your acquisitions

How banks can be useful – Moving Money

There are several mediums that can be used to move money.

Payments:

- ACH (“Automated Clearing House”) – used for domestic and US payments
- Wire – used primarily for international payments
- Credit card – used for domestic and international payments
- Cheque – used primarily for domestic payments

Collections:

- ACH (“Automated Clearing House”) – received primarily from domestic remitters
- Wire – received primarily from international remitters
- Merchant services (i.e. Moneris) – received from domestic and international remitters
- Cheque – received primarily from domestic remitters

Foreign exchange:

- Foreign exchange – used for settling payments and collections in different currencies via spot, forwards and swaps

How banks can be useful – Holding Money

Bank accounts:

- CAD, USD, and another 12 Canadian domiciled Foreign Currency Accounts

Maximizing deposits:

- Key considerations:
 - Duration of deposit: short-term or long-term
 - Liquidity: Lock-in for a better rate or keep fully liquid

Common financial instruments:

- GIC (“Guaranteed Investment Certificate”)
- Term deposit
- High interest bank accounts

How banks can be useful – Lending Money

The loan type will depend on the use of the funds.

Working Capital:

- Required to finance accounts payable until funds are collected from customers
- Loan type: Operating line (standard or SaaS), SR&ED loan, credit card, letters of credit/performance guarantees

Capital Expenditure:

- Often required to finance the purchase of hardware, furniture, or equipment – most assets with a multi-year life
- Loan type: Term loan or lease

Finance your Acquisitions:

- Required to finance the acquisition of a target company
- Loan type: Term loan

How banks can be useful – Lending Money

Loans are secured by the bank via collateral security.

Main types of collateral security:

- General Security Agreement – 1st ranking
- Cash Collateral Agreement – 1st ranking
- Corporate Guarantee

Definition: 1st ranking debt is generally referred to as Senior Debt

Most collateral security documentation is prepared in-house

How banks can be useful – Technology Specific

Three lending products specific to technology companies:

- **Software-as-a-Service (“SaaS”) operating lines:**
 - Margined as a multiple of Monthly Recurring Revenue (“MRR”), rather than traditional margining of accounts receivable
- **SR&ED loans:**
 - Up to 50% of accrued SR&ED refundable tax credits
 - Up to 75% of filed, unassessed, SR&ED refundable tax credits
 - Up to 90% of filed and assessed, SR&ED refundable tax credits
- **National Angel Capital Organization (“NACO”) & RBC credit card partnership:**
 - Early stage companies that have secured capital from an angel investor (in good standing with NACO) may be eligible for an RBC Visa Business Platinum Avion® facility of up to \$50,000



For your employees

Group Advantage & Employee Banking

Advice - Financial Literacy

Discounts and Waived Fees

Bank at Work

Health & Financial Wellness

Ease of Administration



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How banks can be useful – Reverse Q&A

1. What are the 3 basic functions of a bank?
2. What key metric are SaaS operating lines margined on?
3. What percentage of filed, unassessed, SR&ED refundable tax credits can be loaned against?

Ministry of Economic Development, Job Creation and Trade

Business Partnerships and Programs

LOCAL OFFICES

Overview:

- 26 Senior Business Advisors located in 12 offices across Southern Ontario
- Central region offices are located in Toronto, Whitby, Hamilton, St. Catharines, Midhurst and Bracebridge

Knowledge Areas:

- Government Programs
- Exporting
- Investment
- R&D and Commercialization
- Training & Hiring
- Debt and Equity Financing
- Executive Coaching



What we do

Business Advisors act as single points of contact for businesses in our market niche spanning Federal, Provincial, Municipal and Private sector relationships

Generally companies under 500 employees;

Generally fast growing or want to be fast growing;

Usually have a preference for export growth;

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

EXPORT

Export Market Access (EMA)

To help Ontario businesses access and expand into international markets.

- Businesses can apply for up to \$50,000 in funding in one Export Market Access application
- 50/50 cost share basis of eligible expenses

To be eligible for the Export Market Access program, your business must:

- have at least \$300,000 in annual sales
- have between three and 500 full-time employees
- focus on no more than two target countries in your application

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

EXPORT

CanExport

To assist small and medium-sized businesses (SMEs) that are seeking to develop new export opportunities and markets, especially high-growth emerging markets.

- Maximum annual CanExport contribution per applicant is set at \$99,999 per fiscal year
- Minimum contribution of \$10,000 per project and a maximum of \$50,000 per project
- Open to projects in any sector, except agriculture and processed food, fish and seafood, and wine, beer and spirits

Applicants must:

- Have a minimum of one full-time equivalent (FTE) employee and a maximum of 250 FTE employees
- Have no less than \$200,000 and no more than \$50 million in annual revenue

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

Commercialization

Ontario Centres of Excellence (OCE)

- **Voucher for Innovation and Productivity (VIP)** helps eligible Ontario companies develop, implement and commercialize technical innovations by supporting industry-academic collaborations
- **TalentEdge** provides Ontario students and recent graduates with real-world industry experience. Through the program, interns and fellows can apply their expertise, leading-edge knowledge and tools to solving industry problems
- **Autonomous Vehicle Innovation Network (AVIN)** connects resources of research and development (R&D) funding, talent development, technology acceleration, business and technical supports and demonstration grounds to provide a competitive advantage to Ontario-based connected and autonomous vehicle (C/AV) companies

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

Commercialization

National Research Council (NRC) Industrial Research Assistance Program (IRAP)

To provide innovation and funding services customized to business specific needs to help companies **accelerate the growth of their business** through innovation and technology.

- Provides funding to qualified firms and their innovative research and development projects
- Support their clients hire of recent graduates to innovative projects in research, development and the commercialization of technologies

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

INNOVATE FOR LESS IN ONTARIO – TALENT ACQUISITION GRANTS

Tax Credit Programs	Description	Funding
	<p>Using Mitacs funding, Ontario companies can gain the specialized expertise of Ontario Master’s grads, PhD fellows and postdocs for a low compensation and without any employment obligations, HR supervision or payroll management responsibilities between the company and PhD fellow(s). The company partners with an Ontario university to secure and manage the grant.</p>	
<p><u>Mitacs Accelerate</u></p>	<p>An internship program suitable for Ontario R&D projects that need to access steady research talent with operational flexibility e.g. 1 or more PhD fellow/post doc for short term or multi-year projects.</p>	<ul style="list-style-type: none"> • Each internship grant starts with a 4-month term and is scaled up to R&D project needs. • There is no limit on the number of internships used by a company under Accelerate. • An internship is valued at \$15,000 per intern per term (4 months). With Mitacs funding, a company pays for only 50% of the cost (\$7,500) of each intern’s term.

Please note: Ontario programs may change subject to new government direction. Programs are available to companies operating in Ontario and are subject to eligibility criteria.

INNOVATE FOR LESS IN ONTARIO – TALENT ACQUISITION GRANTS

Tax Credit Programs	Description	Funding
<p><u>Mitacs Elevate</u></p>	<p>A fellowship program suitable for Ontario companies looking to develop an in-house R&D team and access a talent pipeline of prospective employees (postdocs) matched to their expertise needs.</p>	<ul style="list-style-type: none"> • Each fellowship grant is for a 2-year term. • There is no limit on the number of fellowships used by a company under Elevate. • A fellowship is valued at \$60,000 per fellow per year. With Mitacs funding, company pays for only 50% of the cost (\$30,000) of each fellow's annual compensation. The fellowship value includes an additional sum of up to \$5,000 for the fellow's research equipment, travel and other expenses. • During the 2 years, the fellow also receives corporate finance/management skills development training (valued at \$15,000) from Mitacs to develop as a candidate for the company's R&D team.

Please note: Ontario programs may change subject to new government direction. Programs are available to companies operating in Ontario and are subject to eligibility criteria.

INNOVATE FOR LESS IN ONTARIO – TRAINING GRANT - COJG

Tax Credit Programs	Description	Funding
<u>Canada Ontario Job Grant</u>	The Canada Ontario Job Grant supports Canadian business of all sizes and sectors to help employers train new or existing employees to excel and succeed in jobs that need to be filled. Training is employer-driven and third-party service provider delivered.	<ul style="list-style-type: none">• Companies with over 100 employees may receive up to 50% of eligible training costs for a max of \$10,000.• Eligible training costs includes tuition or other training provider fees, textbooks, software and other required materials.

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

INNOVATE FOR LESS IN ONTARIO – Ontario Immigrant Nominee Program (OINP)

- The Ontario Immigrant Nominee Program (OINP) is an economic immigration program designed to help Ontario meet its labour market and economic development priorities.
- The program allows Ontario to nominate, for permanent residence, individuals who have the skills and experience to contribute to Ontario's economy, and assists employers in recruiting and retaining foreign workers.
- The OINP is operated by the province of Ontario in partnership with the federal government through Immigration, Refugees and Citizenship Canada (IRCC).
- The OINP assesses applications and nominates candidates for permanent residence. Individuals nominated by the OINP can then apply for permanent residence through IRCC, IRCC makes the final decision on each application and issues permanent resident visas to successful applicants.

*Please note: Ontario programs may change subject to new government direction.
Programs are available to companies operating in Ontario and are subject to eligibility criteria.*

OINP is Broad in Scope

Category	Stream	Target
Job Offer	<ul style="list-style-type: none"> Foreign Worker International Student 	Support employers and industries to fill specific job openings.
	<ul style="list-style-type: none"> In-Demand Skills 	Support employers facing labour shortages in lower-skilled occupations in the construction and agricultural sectors.
Human Capital	<ul style="list-style-type: none"> Masters Graduate PhD Graduate 	Retain Masters and PhD graduates who are Ontario educated and ready to meet Ontario's labour market needs.
	<ul style="list-style-type: none"> Human Capital Priorities 	Maximize opportunities to attract and retain foreign workers with skills to respond to a range of priority labour market needs.
	<ul style="list-style-type: none"> French-Speaking Skilled Workers 	Help attract foreign talent who have high linguistic capabilities in both official languages.
	<ul style="list-style-type: none"> Skilled Trades 	Retain tradespeople in Ontario, and to provide options for employers looking to retain temporary foreign tradespeople
Business	<ul style="list-style-type: none"> Entrepreneur 	Enable entrepreneurs that want to start or purchase and expand a business in Ontario
	<ul style="list-style-type: none"> Corporate 	Enable corporations that are ready to invest in Ontario and create jobs

Thank You!

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Region of Coverage: Old city of Toronto and
west part of North York





SR&ED

Making the most of Tax Incentives

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January 23, 2019



What is SR&ED

- Single largest federal program supporting business R&D in Canada
- The SR&ED Program provides more than \$3 billion in tax incentives to over 20,000 claimants annually.

Filing

- File with Corporate Tax Return within 6 months of fiscal year-end
- Can file SR&ED for up to 18 months after year-end (as amended claim)

CRA response time

- 4 months for refundable claims submitted with T2s
- 8 months for amended refundable claims
- 12 months for non-refundable claims

SR&ED Program Benefit

Small to Medium Sized, Canadian controlled entities CCPC (Canadian Controlled Private Corporations) receive approx. 60 cents on every dollar of eligible internal labour spend

- Refundable federal tax credit of 35% on SR&ED expenditures
- Additional 11.5% tax credit for SR&ED carried out in Ontario
- Additional 55% of Eligible Labor Expenditures as Prescribed Proxy for Overhead Costs

Component breakdown of available SR&ED Tax Credits for eligible expenditures:

- 100% of Eligible CANADIAN Salary or Wages
- 55% Prescribed Proxy (on eligible CANADIAN salaries)
- 80% of Eligible CANADIAN Contractor Cost
- 100% of Eligible material (must be altered/consumed for SR&ED IN CANADA)

What is SR&ED?

The Five-Part test:

- ☑ Scientific or technological uncertainty
- ☑ Formulation of hypothesis to reduce or eliminate that uncertainty
- ☑ Systematic investigation (analysis or experiments to evaluate hypotheses)
- ☑ Scientific or technological advancement
- ☑ Recorded evidence of hypotheses, tests, and the results

All criteria must be achieved for SR&ED eligibility

What is a SR&ED project?

Company Project

- ▶ New product, feature, functionality

Technology Project

- ▶ User stories & sprints
- ▶ Targets/requirements

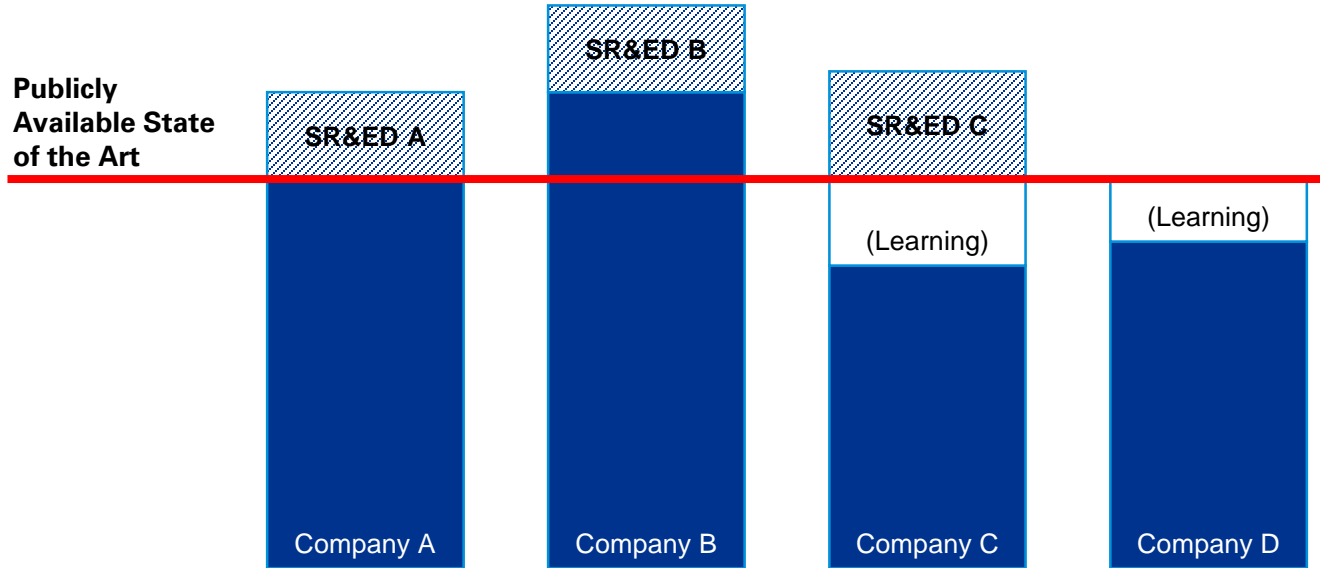
Technology Limitations

- ▶ Limitation in technology preventing you from meeting targets
- ▶ Available solutions/methods you tried (due-diligence)

Technological uncertainty

- ▶ Specific unknown technology that you cannot figure out through routine engineering

Technological Uncertainty and Advancement



What is Eligible SR&ED Work?

Eligible SR&ED Support Work:

- Engineering
- System Architecture/Proof-of-Concept Design
- Computer Programming
- Operations Research
- Data Collection
- Testing and Analysis
- Mathematical Analysis

Ineligible SR&ED Work:

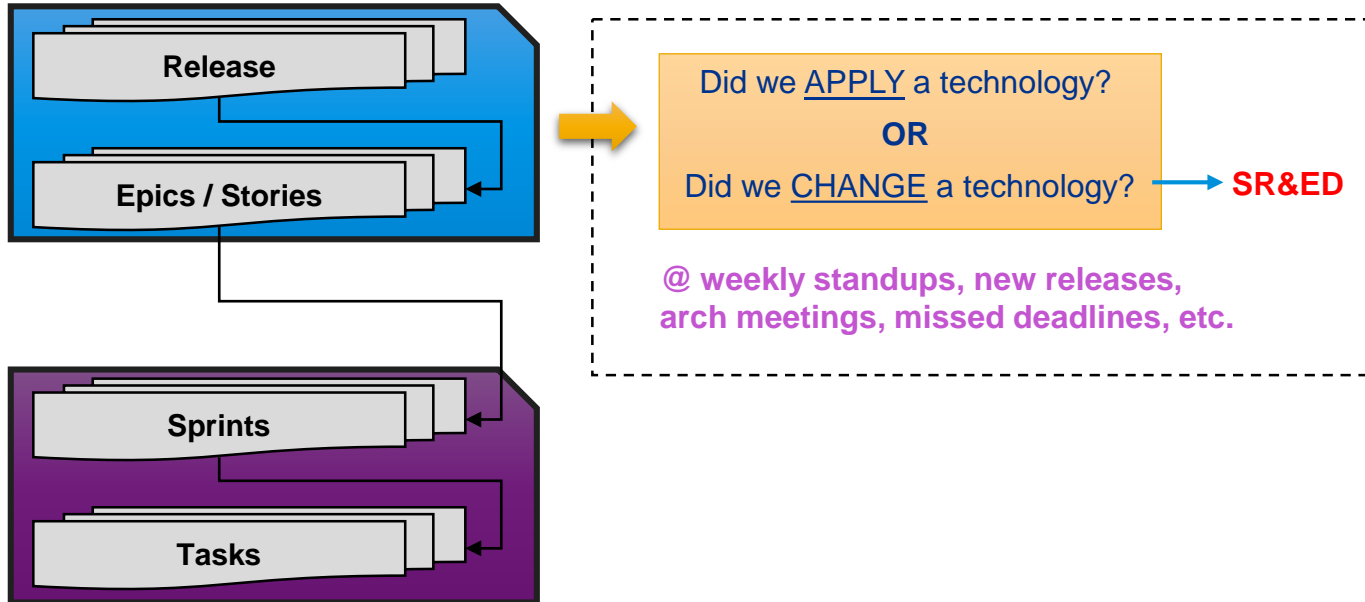
- Market Research or Sales Promotion
- Quality Control or Routine Testing
- Research in Social Sciences or Humanities
- Commercial Production or Use of New or Improved Process
- Style Changes
- Routine Data Collection

SR&ED Tracking in an Agile Environment

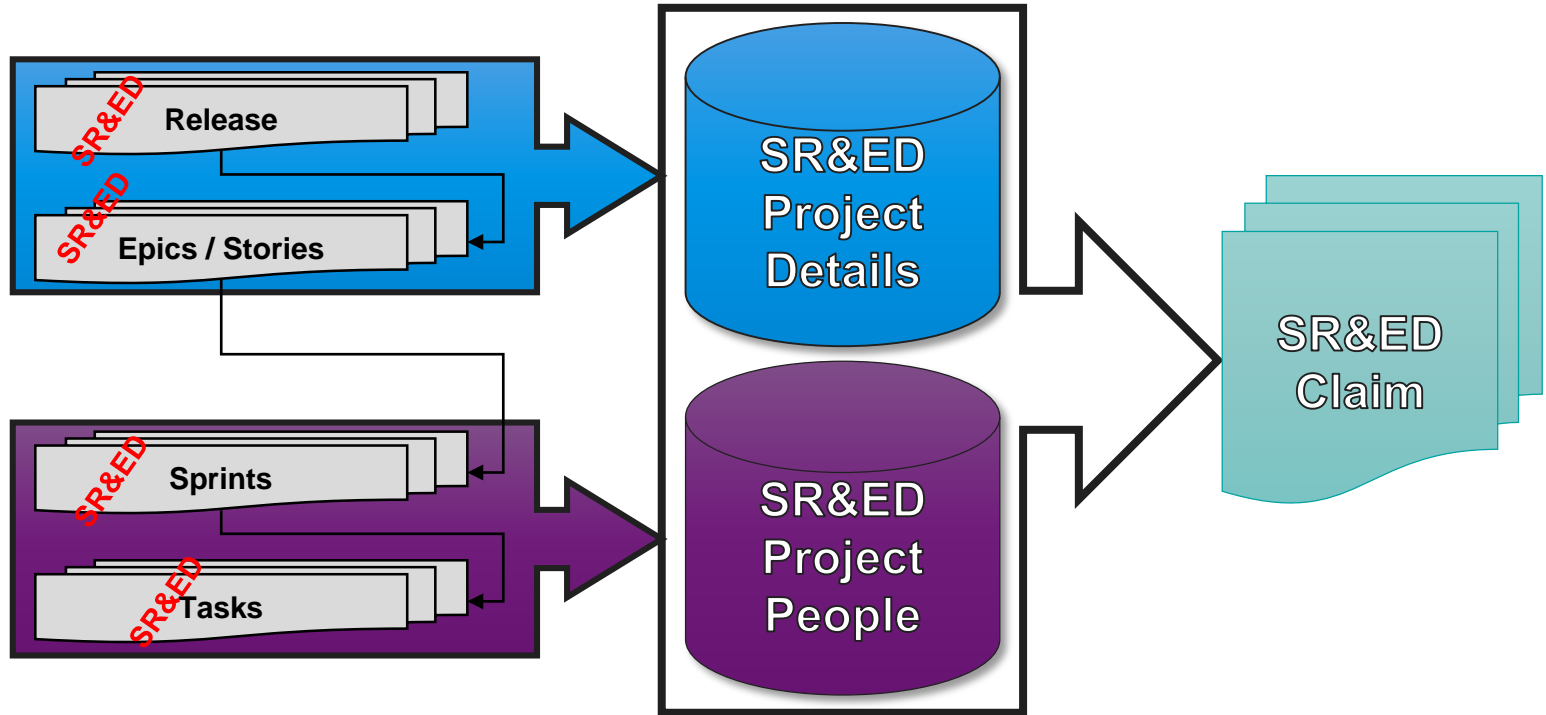
WHY?

- Less engineer effort/brain-cycles
- More projects are captured (turnover, memory-retention from early in Dev cycle/Fiscal)
- Improved compliance: contemporaneous project/task tracking
- Lower risk == Bigger claim

Agile Development Phases



Agile Development Phases



How to avoid audit frustration...

Taxpayer



What CRA Expects

- Due-Diligence, Routine Engineering, Functional, Trial and Error vs Technological Uncertainty for the Company
- Company Project vs SR&ED Project
- Evidence / Documentation

Working with KPMG

- Full preparation or review only
 - Contingent fee
 - Fixed fee
 - Hourly fee
-
- Connect with one of us here or reach out using the information below



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Patents, Trademarks, Industrial Designs-A Primer

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Disclaimer:

This presentation is provided as information only and is not intended as a substitute for intellectual property advice.

Please consult with your patent professional for specific questions or concerns.

Agenda

- Forms of Intellectual Property
- Examples of IP
- Tips

Forms of Intellectual Property

- Patents
- Trademarks
- Copyrights
- Industrial Designs
- Trade Secrets

Patents

A government instrument granting you the right to exclude others from making, using and/or selling your invention for 20 years from filing date.

In exchange you give the government a complete description of your invention.

Patents

- Patent term is **20 years** from filing date.
- Application remains unpublished **up to 18 months** after filing date or after earlier foreign priority filing date.
- At **18 months**, the application is **published** or “laid open” for public viewing (including prosecution documents).

Patents

- A patent is **territorial**. No such thing as a “world” patent (there is however, a worldwide application – PCT application) – a patent must be sought in every country of interest.
- Upon expiry of the patent, the invention is in the **public domain**.

Patents

Canada *Patent Act*:

s.2 “invention” means any **new** and useful art, process, machine, manufacture or composition of matter, or any new and useful **improvement** in any art, process, machine, manufacture or composition of matter.

Patents

- A patent is granted for an invention that meets three basic tests:
 - ✓ it is novel – i.e. new – **s.28.2**
 - ✓ it has utility or is useful – **s.2**
 - ✓ it is not obvious – an inventive step is needed to arrive at the invention – **s.28.3**

Trademarks

- A government instrument granting you the exclusive right to use your registered trademark throughout Canada in respect of the wares and services associated thereto for a period of 15 years (renewable).

Trademarks

- ✓ Word(s)
- ✓ Design
- ✓ Slogan
- ✓ Combination
- ✓ Sound

Copyrights

- A government instrument granting you the exclusive right to produce or reproduce your work (literary, dramatic, musical, artistic) throughout Canada for a term of life of author plus 50 years (with several exceptions).
- Crown copyright, joint authorship, unknown author

Copyrights

- ✓ Although copyright is automatic (inherent ownership by author)-registration provides archived protection.
- ✓ Properly mark your work (© owner name, 20**)

Industrial Designs

- A government instrument granting you the exclusive right to produce or reproduce your design throughout Canada for a term of 10 years from the grant date or 15 years from the filing date (whichever is later).
- Aesthetic (visual) features of shape, configuration, ornamentation or pattern applied to a finished article.
- Non-functional

Trade Secrets

- Confidential information in business resulting in competitive advantage (i.e. product or process information; business information)
- Can be kept confidential
- Secured through confidentiality/licensing agreements
- Term is indefinite, as long as confidentiality is not breached
- Once disclosed, trade secret is lost

Example of many forms of IP found in one item you likely carry with you and use frequently

- Smart phone
- Patent-utility - "touch screen" or "flexible screen"
- Trademark-name - "Google Pixel" or "Iphone XS"
- Industrial design – raised keyboard or round corners or profile of device
- Copyright – operating systems
- Integrated Circuit Topographies - circuitry

Summary of IP

IP Instrument	Application	Term
Patent	Inventions	20 yrs
Trade-mark	Words, logos	15 yrs +
Copyright	Artistic works	life + 50 yrs
Industrial Design	Aesthetic features	up to 10(15) yrs
Trade Secret	Confidential Info	indefinite

Why Patents? What value?

- i4i awarded ~US\$300 million in damages against Microsoft- **one patent**
- Nortel Networks Corp. Sold 6000 patents for US\$4.5 billion (\$750K/patent)
- Court Upholds US\$440 Million Patent Infringement Judgment Against Apple (VirnetX Inc.)
- Jury Awards Apple US\$539 Million in Samsung Patent Case
- A recently announced US\$40 million deal between Google and Fossil involves acquisition of IP relating to smartwatch technology
- Avigilon Acquired ObjectVideo's Entire Patent Portfolio and Licensing Program-US\$80.3 million-76 patents and over 50 patent applications
- WiLAN Acquired Qimonda Patent Portfolio from Infineon~EUR30 million approximately US\$33 million - over 7,000 patents and applications

Why Trademarks

Source: Interbrand Canada 2014

Canadian brands	(in billions of dollars)
TD Bank	10.8
Royal Bank of Canada	10.5
Thomson Reuters	8.3
Scotiabank	7.7
Tim Hortons	3.9
Bell Canada	3.3
Shoppers Drug Mart/ Pharmaprix	3.2
Rogers	3.2
lululemon athletica	2.9
Telus	2.9

Why Trademarks

Source: Brand Directory 2018

- http://brandirectory.com/league_tables/table/canada-100-2018

Strategies in Patenting

- ✓ File patent application before public disclosure
- ✓ Canada/U.S. - 12 month grace period
- ✓ Europe/Japan - Absolute novelty
- ✓ Provisional Application in U.S.
- ✓ Priority claim for PCT

Strategies in Patenting

- Continued...
- ✓ File PCT Application
- ✓ One filing-one office
- ✓ 30 month deferral of major costs
- ✓ Examination Report

Strategies in Patenting

- Continued...
- ✓ Patent Prosecution Highway Program
- ✓ Accelerated prosecution
- ✓ No extra charge
- ✓ Green Fast Track

Pitfalls to Avoid in Patenting

- ❖ Disclose your invention early (anticipated)
- ❖ File prematurely (lack of sound prediction)
- ❖ Over breadth of claims (covetous claiming)
- ❖ Overreaching Promises (inutility)

Typical Cost from Patent Preparation to Issuance

- Drafting \$10K-\$15K
- Filing Fees (CAN \$1K, USA \$1.5K, EU \$7.5K)
- Request Examination (\$1K-\$3K)
- Respond to Office Actions (\$1K-\$4K/OA)
- Issue Fee (\$1K-\$3K)
- Total \$20K-\$50K/country

IP IQ

- You have developed a new process and tool for removing a tattoo from the skin surface. What should you be seeking?
- Patent
- Trademark
- Copyright
- Industrial Design

AND THE ANSWER IS...

- Patent
- A patent may be granted for:
 - A product (tattoo removal tool)
 - A process (method using the tool)
 - A composition (cream applied to tool)
 - An apparatus (machine to make the tool)
- Improvements to the above

IP IQ

- You have invented a product and you would like to post a description of the product and how it works on the internet. What do you do first?
- File a patent application then post;
- Post then file a patent application

AND THE ANSWER IS...

- File a patent application then post
- Although Canada has a grace period of one year from initial publication to file a patent application, many jurisdictions do not. It is best to speak to a patent agent and seek advice before any public disclosure to avoid risk of loss of any IP rights

IP IQ

- You have come up with a unique shape for the tattoo removal tool. What should you be seeking?
- Patent
- Trademark
- Industrial Design
- Copyright

AND THE ANSWER IS...

- Industrial Design
- An industrial design may be granted for:
 - a shape
 - a configuration
 - a pattern
 - an ornament
 - or any combination of these
- Visual appearance of a product (aesthetics)

IP IQ

- You decide to name your tattoo removal tool “C-NO-TAT2”. What should you be seeking?
- Patent
- Trademark
- Industrial Design
- Copyright

AND THE ANSWER IS...

- Trademark
- Trademarks may be one or a combination of words, sounds or designs used to distinguish your goods or services in the marketplace
- A trademark search is always recommended before you start using a mark

IP IQ

- You have come up with literature describing the tattoo removal tool and process. What should you be seeking?
- Patent
- Trademark
- Copyright
- Industrial Design

AND THE ANSWER IS...

- Copyright
- A copyright registration provides protection for original literary, artistic, dramatic or musical works (including computer programs) and other subject-matter known as performer's performances, sound recordings and communication signals

SUMMARY

- ✓ Have a IP protocol in place to ensure IP controlled and secure
- ✓ Know your internal IP policy-who owns what
- ✓ Work closely with your internal IP department early on in research and development to ensure your IP is fully recognized and protected
- ✓ Engage your IP professional early on in research and development to ensure your IP is fully protected

THANK YOU

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Q&A



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Canada**

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KPMG LLP

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Jonathan Ellis

Prima IP

Marcelo Sarkis