Ryan
Ryan Tax Review

Highest and Best Use: Perspective on Prospective

Whether you know it or not, highest and best use is a key component of all our day-to-day lives, whether you drive by your old neighbourhood and say, "that used to be farm fields," or contemplate how office buildings with vacancy rates of 60%+ can survive in the work-from-home era, or muse about how online shopping will impact the need for expansive shopping centre parking lots.

The theory of highest and best use even surfaces in more unexpected places, such as Social Distortion's "Story of My Life" lyrics, "And I went down my old neighborhood; The faces have all changed; There's no one there left to talk to; And the pool hall I loved as a kid; Is now a 7-Eleven." The passage of time not only influences but also complicates an opinion of highest and best use and, therefore, the value of real property.

A property's highest and best use is the use of land that provides the maximum net return in the foreseeable future, with consideration for all legal, physical, financial, and market constraints. Or simply put, the reasonably probable use that results in the highest value.[1]

Potential Future Use and Probability

Whereas most of us view change as what used to be versus what there is now, highest and best use explores what there is now versus what there may be. It is an educated prediction, entrenched in the known facts of an imperfect market. Before you can jump into understanding the highest and best use, you must first understand what you are appraising and why. Seeking a solution when you don't yet understand the problem is putting the cart before the horse. This can result in wasted time researching unnecessary information—or worse—not meeting your client's needs.

One of the key preliminary steps is to consider the property's current and potential future uses

"The reasonably probable use of Real Property, that is physically possible, legally permissible, financially feasible, and maximally productive, and that results in the highest value."

Physically Possible

Legally Permissible

Financially Feasible

Maximally Productive

Source: The Appraisal of Real Estate, 4th Canadian Edition, The University of British Columbia (UBC). Infographic from H&C Johnstone, Presentation for UBC, CPD 105.

[1] Portions of this article previously appeared in CPD 105 - Highest and Best Use Analysis, Real Estate Division, UBC Sauder School of Business (sauder.ubc.ca/programs). Reprinted with permission. See also: Johnstone, Charles and Haydn C., "An Understanding of Reasonably Probable That is Probably Reasonable," Insti-News, Spring 2024, Institute of Municipal Assessors (issuu.com/theima/docs/spring_2024_insti-news_v4).

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and how these might influence its value. Any property may have value beyond its existing use, with development potential that only becomes obvious with further study.[2] This additional value, or latent value, will affect the choices of market participants (e.g., buyers, sellers, investors, and developers) and the approaches used in the estimation of value. If this potential is ignored, the property could be substantially undervalued. Alternatively, if the potential is misunderstood or overstated, the property could be substantially overvalued. Again, the potential use must be reasonable.

The latest edition of *The Appraisal of Real Estate* references reasonably probable; however, no definition is provided. This is likely because reasonably probable can mean many things depending on the scope of the assignment. That said, we have found that by providing a base level or foundation for our understanding of the term, we have gained a better appreciation for it. Going to the root of the two words:

> *"Reasonable" is defined as, "being in accordance with reason; having the faculty of reason; or, possessing sound judgment."*[3]
>
> *Whereas, "probable" is defined as, "supported by evidence strong enough to establish presumption but not proof; or, likely to be or become true or real."*[4]

The key is that we are not trying to determine what the highest value could be without constraints. We are trying to determine the highest value the market would likely achieve and how it might go about doing so. We are attempting to replicate market behaviour and, therefore, we must understand the constraints the market itself faces. As property tax experts, if we are not replicating reality, we are fabricating fantasy.

With that in mind, when combined, we can synthesize our understanding of reasonably probable to:

> *A conclusion of the property's use supported by sound appraisal judgment and market evidence, which is strong enough to establish the likelihood of becoming true or real.*

Highest and best use requires looking to the future and considering what is reasonable and realistic, what is not only possible but probable. This involves understanding the potential for rezoning, if any, and the market demand or potential for a proposed new use. In hiring a competent professional relying on sufficient information, evidence, and analysis, a prediction advances from a guess to a forecast, from a crystal ball to a reasoned decision, from speculative to reasonably probable.

The determination of the highest and best use provides the basis for the research and analysis of comparable sales, as a property with a different highest and best use is clearly not comparable and, thus, not relevant. If you are selling your house, and you know it has development potential, then you would set your price expectations based on what similar redevelopment properties are selling for; relying on sales with no redevelopment potential would likely undervalue your home.

Concepts, Terminology, and Timing

People new to highest and best use can find the terminology and concepts vague and confusing: realistic versus reasonable, potential versus possible versus probable, reasonably near future versus foreseeable future versus in the future, prediction versus speculation, and so on. All these terms may have a simple definition but are loaded with meaning.

For example, what is speculation? This is an expected and accepted part of real estate development, investment, and sales, but the term has a negative connotation in valuation. It implies a lack of objective basis or market behaviour that is perhaps irrational and unreliable. Similarly, what is the future? A land use planner may define the future using population and demographic trends looking ahead 50 years or more. On the other hand, a property tax assessment may consider only one to three years as appropriate for the foreseeable future or reasonably near future. Maybe a lender considers ten years, which coincides with the term of the mortgage financing in mind, to be the most appropriate measure of the future. This raises the question: whose time is it anyway?

As you go from left to right in the example below, the analysis changes and the timeframe and the level of speculation narrows. A city planner may speculate based on forecasting various key indicators, such as demographics, for the best future possibilities upwards of several decades. A developer's goal may be to achieve the greatest return in 2 to 10 years by maximizing the buildable area based on the current permissible density or speculating on a higher density or use beyond current limits. An assessor's timeframe, however, may be bound by legislation or case law.

Note: "Assessment" means a valuation of property for taxation purposes.
Source: H & C Johnstone, Presentation for UBC, CPD 105.

Professional property tax appraisers must understand speculation, but it is not their role to speculate. For example, "reasonably probable" has an inferred meaning from property tax case law to be greater than a 50% probability. Accordingly, conclusions of highest and best use must be reasonably probable, supported by market evidence, with the likelihood of becoming true or real – as opposed to being speculative.

Remembering to Forget

To add further complexity, property tax specialists face another

[2] The opposite may also be true, think of neighbourhoods or towns that are located where employment no longer exists.
[3] https://www.merriam-webster.com/dictionary/reasonable, Merriam-Webster (2024).
[4] https://www.merriam-webster.com/dictionary/probable, Merriam-Webster (2024).

challenge: how to unlearn the known. Retrospective reports are common in estate planning and taxation. What they say is true, nothing is certain but death and taxes. Many taxing jurisdictions are cyclical and retrospective. A retrospective appraisal is complicated by the fact that the author already knows what occurred in the market after the valuation date. In preparing a retrospective valuation, it is recommended that hindsight or after-the-fact evidence not be used unless the subsequent data is consistent with the data as of the valuation date (i.e., an ongoing trend that is established prior to that date).

For example, currently, Ontario is in year eight of a what's normally a four-year cycle based on a historical valuation date of January 1, 2016. Going back to the future, what if the current assignment was a market value report for a potential redevelopment site in 2024, but as of a 2016 valuation date. As property tax professionals, we keep up to date on our analyses and data research, so we would know today what we could not possibly know in 2016. For example, for this potential redevelopment site, what was knowable in 2016? We would know the zoning in place. We would have access to the municipal plan, neighbourhood plan, or even a site-specific plan if there was one. We could contact the city planning department to see if there were any municipal meetings on this site. Even today, we could search the internet for news articles on the site as many articles covering developments often linger. We could review the comparable sales which took place around the valuation date. We could speak to our client(s) about their motivations and logic at the time of purchase. We could review earlier valuation reports written during this timeframe. These are things market participants would have known with certainty and can be referenced in retrospective valuations.

Why is this important? How many times have you said: *"If only I had known then what I know now, I would have…"* The prevailing trend has seen upward pressures on densification and increased density in most urban areas. However, is it acceptable to base a "fair and equitable" property tax assessment using what was knowable in the future—the trend toward higher densities—to determine an appropriate assessed value for a retrospective valuation date? While acquiring knowledge from time-travel is acceptable for characters in science fiction novels and television shows, transporting previously unknowable information back in time when performing a retrospective valuation is not appropriate.

At Ryan, we have specialized valuation experts that can handle all the highest and best use challenges for all your real property tax needs, whether a current, retrospective, or prospective valuation is required.

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RYAN MARKET TRENDS

Tips, Traps and Tidbits from Ryan Tax Experts in the Field

Latest on GST/HST and Cryptoasset Mining

Previously announced changes to the GST/HST treatment of cryptoasset mining activities, which refers to the work performed by persons who validate and record transactions in publicly distributed ledgers as part of cryptocurrency networks, have recently been enacted.

The new provisions are intended to address the application of GST/HST to cryptoasset mining activities and related remuneration, which can be complicated by issues identifying the owner of the software in use, the person(s) responsible for operation of the cryptoasset network, or even the network itself. Furthermore, compensation for work done in the industry is usually through block subsidies and transaction fees from the networks in the form of cryptoassets.

The changes effectively deem cryptoasset mining activities not to be a supply for GST/HST purposes, subject to an exclusion for certain situations in which the recipient of the supply is known to the supplier (in which case the supply of such activities is subject to the general GST/HST rules). Consequently, input tax credits (ITCs) are generally not available for GST/HST payable on goods or services purchased in relation to cryptoasset mining activities or remuneration for those activities.

In addition, a service in respect of goods acquired for consumption, use, or supply in the course of, or in relation to, a cryptoasset mining activity is excluded from the definition of a "commercial service" for GST/HST purposes. This ensures that such activities fall outside the scope of the drop-shipment, flow-

through, and commercial service ITC provisions, preventing ITC claims and requiring the collection of tax in certain situations.

The new rules are effective as of February 5, 2022, except for ITCs claimed in relation to goods or services acquired on or before that date.

CARM and Your Statement of Account

The Canada Border Services Agency (CBSA) has now fully implemented the second phase of its long-awaited CBSA Assessment and Revenue Management (CARM) project.

CARM is a digital initiative to modernize and streamline the accounting process for commercial imports into Canada, promoting improved compliance with customs regulations and providing importers with self-service access to various services through an online electronic platform.

With this significant change, importers are reminded that it is an ideal time to review their Statement of Account (SOA) and correct any potential errors or discrepancies now that the second phase of CARM is live. The SOA is a financial document that provides a summary of a CBSA client's transactions and import activity. It also outlines details on payments, credits, and debits related to an import-export program (RM) account during a particular billing period.

Importers can access their SOA by logging into the CARM Portal and downloading the document under the "Financial information" page. This document is available on the 25th of each month, and it identifies the amount owing at the end of the previous billing period and due at the end of the month.

For further information and examples on how to access and review your SOA, please see Ryan's Tax Development | CARM and the Importance of Your Statement of Account.

If you have any questions or concerns about the impact of the CARM project on your organization, or if you would like assistance reviewing your SOA details to identify potential risks or incidents of non-compliance, please do not hesitate to reach out to the Ryan Customs Duty team.

Alberta Property Tax Pre-Roll Periods Underway

In many Alberta municipalities, real property owners are afforded an opportunity to engage in discussions with local assessment departments regarding their upcoming 2025 assessment values. This is essentially an early look at the tentative property value – often referred to as "pre-roll."

Throughout the limited pre-roll period, taxpayers can exchange information with, and provide site-specific clarifications to, assessors prior to the release of an official annual assessment for non-residential property. Pre-roll discussions can take place between October 3 and November 15 for commercial properties in Calgary and between October 10 and December 11 for properties in Edmonton. Pre-roll periods for property in municipalities outside Calgary and Edmonton vary throughout the first quarter of 2025 and may be confirmed by contacting the Ryan Property Tax team.

A key component to pre-roll participation is ensuring any requests for information (RFIs) received from the assessing authority have been completed. Municipalities may reach out annually to confirm property details that are used to determine the assessment value of a specific property or develop the assessment roll by way of mass appraisal. To maintain your right to appeal, RFIs need to be completed and returned by the deadline listed on the request.

By working with the municipality during the pre-roll process, commercial property owners will gain more insight into their upcoming tax liability and have a chance to challenge property values before they are finalized, providing greater certainty for both property owners and municipalities.

Please reach out to Ryan's Property Tax team to learn more about maximizing this opportunity.

Zero-Rating for Face Masks Repealed

During the COVID-19 pandemic, face masks, respirators, and certain face shields were zero-rated for GST/HST and QST purposes to promote health and safety by making these items more accessible. The zero-rating of these products took effect on December 7, 2020.

However, given that the pandemic situation is much improved and public health officials no longer recommend these devices to prevent the spread of COVID-19, both the federal government and Quebec have announced the repeal of the zero-rating for these products, effective May 1, 2024. As a result, going forward, taxpayers at all levels can expect to see GST/HST and, where applicable, QST collected on supplies of these items.

Cloud Computing Creates Stormy Weather in British Columbia

More and more companies are moving to the use of cloud computing services for their information technology needs, although there seems to be some confusion about what "cloud computing" means—at least for sales tax purposes. Cloud computing commonly refers to the processing of customer data over the Internet in the form of services, such as server use, storage, database access, and the provision of software, by a supplier. Due to the increased use of this technology, it is imperative for businesses to understand the application of Provincial Sales Tax (PST) to cloud computing and software-related support services. Unfortunately, provinces and taxpayers do not always agree on what constitutes a taxable supply when it comes to technology, as illustrated by a recent court case in British Columbia.

The Case

The Supreme Court of British Columbia (BCSC) decision in *Hootsuite Inc. v. British Columbia (Finance)*,[1] in which the taxpayer's appeal of a British Columbia Ministry of Finance PST assessment was allowed, had the potential to significantly change how software is taxed in the province. In reintroducing its PST, British Columbia specifically identified software as a taxable supply in the province, including a software program, or a right to use a software program, which is delivered or accessed by any means.

> *The BCSC concluded that PST did not apply to certain cloud computing services, including IaaS, on the basis that they do not qualify as software.*

Hootsuite Inc. ("Hootsuite"), a Canadian company focused on the development and maintenance of a social media management tool, appealed the Ministry's determination that cloud computing products constitute software programs intended for use on a computer in British Columbia and are, therefore, subject to PST. Specifically, Hootsuite used Amazon Web Services (AWS) to host its social media management tool.

In its findings, the BCSC distinguished between the terms "software" and "software programs." Software is a set of programs, procedures, and data that enable a computer to perform certain tasks. Software programs, on the other hand, were found to be individual sets of instructions designed to perform specific functions or tasks. Based on this distinction, the BCSC concluded that cloud computing services consist of opaque software, meaning that users cannot interact with the software to produce output.

There are two main types of cloud computing, and the distinction between them was also important to this case. The BCSC defined these types as follows:

a) Software as a service [SaaS], this is when cloud providers offer built-in application software for their users. Some of the applications are only available through the internet and some are available offline but store data on the cloud. These are the public-facing applications [. . .]; and

b) Infrastructure as a service (IaaS). This is when the cloud providers offer access to computational services such as CPUs and storage through virtual machines on an on-demand basis. EC2 and S3 fall within this category of cloud computing services. The AWS user guide clearly states that EC2 provides computing capacity that can scale with the objective of eliminating the need for users to invest in hardware upfront.

The BCSC concluded that PST did not apply to certain cloud computing services, including IaaS, on the basis that they do not qualify as software, since the services remain opaque to users and limit user interaction (i.e., public applications).

Based on this decision, it appeared that buyers of cloud computing services in British Columbia needed to assess the fundamental nature of the services acquired. If the software used was merely incidental to the services purchased (e.g., technical expertise), this suggested that the transaction may not relate to the purchase of software and may be exempt from PST.

In Hootsuite's case, the BCSC found that certain AWS supplies were not taxable because the fundamental nature of the services related to technical expertise or the supply of a virtual machine, and not the acquisition of a software program or telecommunication service. It also ruled that any software or telecommunication services forming part of the non-taxable technical support services were incidental to that supply.

British Columbia's Response

The BCSC's decision was not appreciated by the Ministry, which is

[1] *Hootsuite Inc. v. British Columbia (Finance)*, 2023 BCSC 358 (CanLII).

responsible for creating, amending, repealing, and administering the British Columbia PST legislation. After reviewing the decision and its potential implications on the application of PST to remote access to software, cloud computing services, online support, and other related services, the province decided to amend the *Provincial Sales Tax Act* as part of its 2024 budget. In addition, it updated Provincial Sales Tax (PST) Bulletins PST 105, "Software," and PST 107, "Telecommunication Services," to provide guidance on the impact of these changes.

The application of the amendments is retroactive to April 1, 2013, and organizations that may have relied on the BCSC decision in Hootsuite's case in determining the tax status of their digital products and cloud computing services should review these changes to understand the potential sales tax impact on those supplies.

As explained in a revised version of PST Bulletin PST 105, the new definition of software includes:

- *Software or the right to use software that is delivered or accessed by any means*
- *Software as a Service (SaaS), which includes software or the right to use software when possession of the software is maintained by the software provider or another person (e.g., a third-party service provider) who is not the person purchasing the software*
- *Infrastructure as a Service (IaaS), which includes access to computational services or the right to access computational services, including computing or processing capacity and electronic storage*
- *Coded instructions or a right to use coded instructions designed to cause an electronic device to perform a task*
- *Application programming interfaces (APIs)*
- *A right under an optional software maintenance agreement to receive software updates if they become available*

The new definition resulting from the amendments will ensure that a wider range of digital products and services are subject to PST, regardless of how they are used or accessed by users.

The new definition resulting from the amendments will ensure that a wider range of digital products and services are subject to PST, regardless of how they are used or accessed by users – to the point that most software accessed on, through or with a device located in British Columbia is subject to PST. For instance, the application of PST to the type of supplies acquired by Hootsuite is specifically addressed in Example 3 of the revised bulletin.

In addition, the Ministry has clarified that support services including a non-incidental right to use software or a telecommunications service, such as SaaS, remote storage, and computing capacity, are considered taxable in whole or in part.

Furthermore, where an organization does business in British Columbia and purchases software for use in multiple jurisdictions, it may be required to pay PST on a prorated basis for its use in the province, regardless of whether the software was purchased in or outside British Columbia. To calculate the proportion of use in British Columbia, an organization has a choice of methodologies available to it, provided the method selected is fair and reasonable.

What about Manitoba and Saskatchewan?

Manitoba and Saskatchewan also administer a PST, so it is important to understand how these two provinces tax software and cloud computing services.

In Manitoba, software is taxed as tangible personal property, and all software is taxable unless specifically exempted. For remote access to software residing on a server outside of Manitoba, the software must be downloaded to a computer in the province to be subject to PST. Therefore, it is critical to know if users will download the remote software to their desktop or laptop when utilizing it to determine its tax status. However, custom software designed and developed solely for the use of one specific person is generally not subject to PST.

In Saskatchewan, software is considered a taxable service. Saskatchewan Information Bulletin PST-07, "Computer Hardware, Software and Computer Services," provides an extensive list of taxable computer services. For software accessed remotely, PST applies regardless of whether the software is downloaded to a computer in the province. The bulletin has been updated recently to define cloud computing services and clarify that these services are considered taxable. The guidance also indicates that resident and non-resident providers of SaaS, Platform as a Service (PaaS), and IaaS solutions must collect PST on these services when sold for consumption or use in, or in connection with, the province.

Conclusion

Once the storm clouds departed British Columbia following the Hootsuite decision, the definition of software was broadened to ensure PST applies to a wider range of software-related goods and services, including cloud computing services. Saskatchewan has a similar position regarding remote access to software but, to date, Manitoba has resisted the temptation to expand the scope of its PST to ensure all cloud computing services are captured.

Consequently, it is of the utmost importance that purchasers and suppliers of software products and services, including cloud computing services, in British Columbia and Saskatchewan validate the PST status of their information technology transactions to ensure they are correctly satisfying their tax obligations.

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Canada Implements Digital Services Tax

As part of its 2019 election platform, Canada's Liberal government proposed a Digital Services Tax (DST). The DST is meant to ensure that revenue earned through online services in Canada is subject to Canadian income tax at the federal level, even when those services are provided by non-residents. From the outset, the DST was proposed as an interim measure until countries in the Organisation for Economic Cooperation and Development (OECD) come to an agreement on how multinational digital corporations should be taxed.

Canada initially delayed the implementation of its DST pending a multilateral resolution through the OECD. However, while negotiations have continued, but at a pace slower than anticipated by the federal government, Canada proceeded with enacting the DST on January 1, 2024, with retroactive effect to January 1, 2022.

The DST is considered controversial as it could potentially threaten trade relationships with the United Sates. Canada's position is that it is unfair to continue to delay implementation of its DST measures while waiting for the OECD to reach a multilateral agreement.

Application of the DST

The DST applies at a rate of 3% on digital services revenue as of January 1, 2024, with retroactive effect to January 1, 2022.

Taxpayers are subject to the DST if they meet both of the following revenue thresholds (to be calculated on a consolidated group basis):

- Global revenue from all sources of €750 million or more in a fiscal year of the group that ends in the previous calendar year; and
- Canadian digital services revenue of more than CAD$20 million in the particular calendar year.

The 3% tax is to be levied on the amount by which Canadian digital services revenue for the particular calendar year exceeds CAD$20 million. Note that the CAD$20 million deduction must be shared among members of a consolidated group, in accordance with a specified proration formula.

Application of the DST is limited to digital services revenue generated from users in Canada. Where there is uncertainty as to whether a user is in Canada, reasonable data should be utilized to determine the location of the user. In the event the location of a user cannot be reasonably determined, the user will be considered to be in Canada, on a default basis, for DST purposes.

In-scope Revenue

Generally, revenue earned from the following types of digital services falls within the scope of the DST and is subject to tax when the service provided is associated with Canadian users.

Online marketplace services

Revenue earned from digital interfaces that provide access to online marketplaces, including commissions and service fees from facilitating supplies and revenue from premium services related to such online marketplaces, is subject to the DST.

However, the legislation includes provisions to specifically exclude revenue from certain types of online marketplaces, such as those selling inventory owned by the taxpayer.

In addition, revenue obtained from providing storage or shipping services is specifically excluded from online marketplace services revenue for purposes of the DST, to the extent that the revenue reflects a reasonable rate of remuneration for the service.

Online advertising services

Revenue earned from facilitating the delivery of an online targeted advertising service or providing digital space for an online targeted advertisement is subject to the DST.

Social media services

Social media services revenue includes earnings from providing access to a social media platform, supplying premium services related to a platform, and facilitating interactions between users and digital content.

The legislation provides an exception for revenue earned from providing access to social media associated with a taxpayer's own digital content.

Sale or licensing of user data

This category includes any revenue earned from the sale or licensing of data gathered from users of an online marketplace, a social media platform, or an online search engine.

An exception is in place for revenue earned by a taxpayer from the sale of data collected by another party.

Specific sourcing and allocation rules are in place to determine the extent to which each type of revenue may be subject to DST. A taxpayer's total Canadian digital services revenue for any particular calendar year is the total of all four types of revenue described above, subject to numerous exclusions and prescribed calculations.

Compliance Requirements

Taxpayers exceeding the specified revenue thresholds will have DST compliance requirements.

Businesses subject to the DST with respect to a given calendar year will be required to register with the Canada Revenue Agency (CRA) by January 31 of the following year and file an annual return on or before June 30 of the calendar year following the calendar year for which the

return is required to be filed. Any tax payable for that calendar year will also be due by that date. Note that the Canadian digital services revenue threshold for registration is only CAD$10 million.

As a result, where a taxpayer has revenue which exceeds the global revenue threshold and Canadian digital services revenue of CAD$20 million or less, it will not be liable to pay the 3% DST. However, the taxpayer will still be required to register for the DST and file an annual DST return, if its Canadian digital services revenue exceeds CAD$10 million in a particular calendar year.

Due to the retroactive nature of the DST and the fact that it took effect in 2024, the first DST payment must include tax calculated on subject revenues earned since January 1, 2022, and will be due on June 30, 2025.

It is important to note that any entity within a consolidated group may be jointly and severally liable for DST payable by any other member of the group.

Negative Response

In response to Canada's implementation of the DST, the United States has requested a trade dispute settlement, taking the position that the new tax disproportionately affects companies in that country and, as a result, violates Canada's obligations under the Canada-United States-Mexico Agreement (CUSMA). Canada has responded by pointing out that many other OECD countries have put similar taxes in place in recent years—in some cases, drawing threats of retaliatory tariffs from the United States.

At the time of writing, both countries have indicated that they will engage in trade dispute consultations. In the meantime, multinational digital service companies should assess whether the DST applies to them and, if so, implement procedures to capture the information that will be required to complete and file their returns.

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Ryan Webinars

Month	Date	Webinar	
NOVEMBER	11/21/2024	Employee Expense Reimbursements and Allowances	REGISTER
	11/28/2024	Value-Added Taxation in Canada and Public Service Bodies	REGISTER
DECEMBER	12/12/2024	The Sales Tax Implications of Taxable Benefits – Part 1	REGISTER
	12/19/2024	The Sales Tax Implications of Taxable Benefits – Part 2	REGISTER
JANUARY	1/16/2025	The Sales Tax Implications of Taxable Benefits - Part 1	
	1/23/2025	The Sales Tax Implications of Taxable Benefits - Part 2	

Mentor Works Webinars

Month	Date	Webinar	
NOVEMBER	11/6/2024	Top Government Funding Programs for Winter 2024/2025	REGISTER

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