INTRODUCING
TAX FORESIGHT

Use the power of artificial
intelligence to predict
tax case outcomes

blue J
LEGAL

the answer company
THOMSON REUTERS®

Introducing *Tax Foresight*, a new suite of AI-based tax case outcome predictors

Thomson Reuters and Blue J Legal are pleased to announce a joint initiative to bring *Tax Foresight*, a new suite of AI-based tax case outcome predictors to the Canadian market, providing corporate tax professionals, tax preparers, accountants and tax lawyers with access to a valuable new resource for tax research.

Tax Foresight leverages the power of machine learning and artificial intelligence to allow practitioners to rapidly resolve in advance how courts will rule in new tax situations, based on facts provided by users.

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About Blue J Legal

Blue J Legal uses machine learning and artificial intelligence to make the law more transparent and accessible. The company's technology saves researchers hours of time and offers confident answers in challenging circumstances. While the company is beginning with tax law, the technology is versatile and will extend to cover other areas of law in the US, Canada and around the world.

The Science Behind *Tax Foresight*

Tax Foresight allows you to simulate the judgment of a court in a new situation. Using advances in artificial intelligence and extensive training by computer scientists and law professors from the University of Toronto, *Tax Foresight* helps you to navigate uncertainty when there are competing reasonable arguments.

Blue J Legal analyzes fact situations using deep learning, discovering in seconds hidden patterns in the case law. It provides answers, links to relevant cases, and generates tailored explanations of its analysis. When using *Tax Foresight*, you can always have confidence in its conclusion, why it reached that result, and what to consider next.

Current Offering of Classifiers

WORKER CLASSIFIER

Determine if a worker is an employee or an independent contractor.

RESIDENCY CLASSIFIER

Determine if an individual is a resident of Canada or of another country for tax purposes.

TANGIBLE EXPENDITURE CLASSIFIER

Classify expenditures on tangible property such as land, buildings, machinery.

INTANGIBLE EXPENDITURE CLASSIFIER

Classify expenditures on intangible such as interest, customers lists, IP.

REAL ESTATE TRANSACTION CLASSIFIER

Determine if gains on the sale of real estate are income from business or capital gains.

SECURITIES TRADING CLASSIFIER

Determine whether gains or losses from securities trading are income or capital.

TAXABLE BENEFITS CLASSIFIER

Determine whether benefits received from work are taxable.

HOME OFFICE CLASSIFIER

Determine if expenses related to a work space in the home can be deducted for tax purposes.

... AND MANY MORE ON THE WAY

Meet the creators

Benjamin Alarie, *B.A. (Laurier), M.A. (Toronto), J.D. (Toronto), LL.M. (Yale)*

Benjamin Alarie is CEO of Blue J Legal and the Osler Chair in Business Law at the Faculty of Law at the University of Toronto. Professor Alarie researches and teaches in taxation law and judicial decision-making, and was awarded the Alan Mewett QC Prize for excellence in teaching by the law school's graduating class of 2009. He has dozens of academic publications, and his research has been funded by the Social Sciences and Humanities Research Council, the Canadian Foundation for Innovation, and the Ontario Ministry of Research and Innovation.

Anthony Niblett, *B.Com (Melbourne), LL.B. (Melbourne), Ph.D. (Harvard)*

Anthony Niblett is a co-founder of Blue J Legal and holds the Canada Research Chair in Law, Economics & Innovation at the Faculty of Law at the University of Toronto. Professor Niblett conducts research on big data, law and economics, contract law, and judicial behaviour. His research has appeared in many leading academic journals, including the *International Review of Law & Economics*, *Journal of Legal Studies*, and *European Journal of Law and Economics*.

Brett Janssen, *B.C.S. (Melbourne)*

Brett Janssen is a co-founder and the CTO of Blue J Legal. Before relocating to Canada in 2015 from Melbourne, Australia, Brett worked at IBM in roles of increasing seniority on enterprise software development projects. He has more than 15 years of experience in all stages of the software development cycle, including proposal work, requirements analysis and elicitation, architectural design, technical consulting, design and documentation of critical components, architectural support of development, and testing and deployment.

Albert Yoon, *B.A. (Yale), J.D. (Stanford), Ph.D. (Stanford)*

Albert Yoon is a co-founder of Blue J Legal and holds the Chair in Law & Economics at the Faculty of Law at the University of Toronto. Before joining the law school at the University of Toronto, Professor Yoon was Professor of Law at Northwestern University. Professor Yoon's research examines the law along many dimensions using big data. His research has appeared in many leading academic journals, including the *Journal of Law & Economics*, and the *Chicago*, *Stanford*, and *Virginia* law reviews.

To learn more, visit
www.gettaxnetpro.com/tax-foresight

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