

For 2018 we are offering 4 programs for CPA's in public practice.

They are:

- Our regular Tax Seminar Series of 6 sessions (12 hours) with a major focus on the new rules on income splitting, small business deduction, RDTOH etc.
- Our introductory 2 day course on Owner- Manager Tax Practice (16 hours) with pre-readings, teach tests, in a smaller classroom setting.
- A new program Dealing with CRA (4 hours) covering common day-to-day issues that arise in practice.
- A new program U.S. Tax Basics For Canadian CPA's. Which will cover need to know issues of U.S tax including the recent U.S. Tax Reform and its implications.

Please see the attached program descriptions and registration forms.

We have designed these programs based on feedback we received about what CPA's want to learn about.

We hope these programs will help to support you in the tax area in a rapidly changing world becoming even more complex.

U.S. Tax Basics for Canadian

Program

U.S. Tax Basics for Canadian CPA's

- **Framework of U.S. Tax System**
- **Issues for Canadians**
- **Common Cross-Border Issues**

A. Framework of U.S. Tax System

- Overview of U.S. personal tax system, tax rates, filings and extensions, key differences from Canadian concepts.
- U.S. corporate tax, tax rates, filings and extensions, common issues
- U.S. estate and gift tax, calculation, tax rates
- U.S. LLC's, how they are treated
- Trusts for U.S. persons, types of trusts and taxation of income
- State and local tax issues
- Claiming treaty benefits

B. Issues for Canadians

- Taxation of Canadian individuals on U.S. employment, business income, rental income, and capital gains. Filings, tax withholding, extensions and other issues.
- Income from U.S. LLC's and U.S. corporations, and tax planning strategies.
- U.S. estate tax issues for Canadians , owing a U.S. vacation property
- Strategies for setting up a U.S. business, form of entity and ownership

C. Common Cross-Border Issues

- Canadians with U.S. Beneficiaries, effective structures to pass on wealth
- Moving to the U.S., tax planning opportunities and obstacles

C/A Professional Seminars Inc.

Professional development for the accounting profession

Format	<ul style="list-style-type: none">• Classroom format, detailed notes and references.• 1 day (8 hours)• Limited to 60 people						
Who Should Attend	Persons wanting a solid basic knowledge of us tax relevant to Canadian clients						
Key Learning Objectives	Basic functional overview of relevant U.S. tax issues. Ability to identify and discuss U.S. tax issues with confidence.						
Cost	<table><tr><td>Regular rate</td><td>\$475</td></tr><tr><td>Discount</td><td><u>(150)*</u></td></tr><tr><td>Discounted Rate</td><td><u><u>\$325**</u></u></td></tr></table> <p>Includes breakfast, lunch, and course materials</p> <p>*if you or any member of your firm attends our Tax Seminar Series</p> <p>** HST extra</p>	Regular rate	\$475	Discount	<u>(150)*</u>	Discounted Rate	<u><u>\$325**</u></u>
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Discount	<u>(150)*</u>						
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Program Outline

C/A Professional Seminars Inc.

Professional development for the accounting profession

REGISTRATION FORM

U.S. Tax Basics For Canadian CPA's 2018/2019 (1 day course)

Monday November 12, 2018	<input type="checkbox"/>
Tuesday, November 13, 2018	<input type="checkbox"/>
Wednesday November 14, 2018	<input type="checkbox"/>
Thursday November 14, 2018	<input type="checkbox"/>

MORNING SESSIONS (8:30 AM to 10:45 AM/ 8:00 AM BREAKFAST)

VENUE: Edward Hotel (Map attached)
Tel: (416) 493-9000

185 Yorkland Blvd, North York M2J 4R2

Please return this form as soon as possible by **email or fax**,

Attention: Cindy Yee
seminars@cadesky.com

Space is limited. Reply early to get your preferred dates.

NAME(S):

FIRM NAME:

TELEPHONE/FAX:

E-MAIL ADDRESS(ES):

Fee \$585 per person (plus HST) non-refundable, payable to C/A PROFESSIONAL SEMINARS INC.

Fee includes seminar materials, breakfast, a reference binder, 5 morning seminar sessions and special evening session (free for registration by July 31, 2018), and access to our seminars archive.

	Number of Attendee(s)		
Regular Registration Fee	<input type="text"/>	x \$475.00	\$ _____
Discounted Rate*	<input type="text"/>	x \$325.00	\$ _____
HST Registration #89208 0474RT HST (13%)			\$ _____
TOTAL			\$ _____

*** if your or any member of your firm attends our Tax Seminars Series**

Note: Your attendance is registered only for the days selected. Attending on other dates can be done only with prior arrangement and is subject to capacity restrictions. Substituting attendees with others from your firm can be done whenever you cannot attend. For other conditions of registration, see *attached.*

C/A Professional Seminars Inc.

Professional development for the accounting profession

We reserve the right to change topics, speakers and content at our discretion, primarily due to legislative changes beyond our control. We accept no liability for cancellation of sessions beyond a refund of the attendance fee applicable.

A seminar may be cancelled due to circumstances beyond our control (e.g. snow storm). If so, it may be rescheduled for the next suitable date.

We accept no liability resulting from reliance upon or use of our seminar materials or information by attendees or anyone else under any circumstances however caused.

We do not allow registration for only part of this series. You may substitute another person from your firm if you are unable to attend.

If you miss a session, we will forward you the session notes.

Tape recording is not permitted.

The seminar series is designed for accountants who work in the accounting field and are not tax specialists. Attendance is by invitation only. We reserve the right to deny registration for whatever reason, and/or refuse admission upon refund of the attendance fee.

We cannot allow you to switch your seminar registration date, once selected, due to capacity constraints unless arranged in advance. You will be sent a calendar reminder for the days you are registered.

For security reasons, we ask that you wear a name tag while at the seminar. You will need to bring your name tag with the bar code to attend each seminar.

Parking is free.