

TAX SEMINAR SERIES

C/A PROFESSIONAL SEMINARS INC.

Program Outline:

Program	Tax Seminar Series	
Format	<ul style="list-style-type: none"> • PowerPoint slides, detailed notes and references. • 6 sessions • Limited to 275 people per session 	
Who Should Attend	CPAs in public practice focusing on private business clients wanting to stay up-to-date on tax developments.	
Key Learning Objectives	<ul style="list-style-type: none"> • Understand tax rules essential to daily practice with a focus on new developments • Identify important tax planning opportunities • Be aware of traps commonly encountered 	
Cost	Session Rate	\$685 + HST
	Evening Session Rate	Included
	Includes breakfast and course materials	
Location	Le Park Ballroom 3 (See map) 8432 Leslie Street Thornhill, M2J 4R2	
Dates		
Session 1	Wednesday, September 5, 2018	
	Thursday, September 6, 2018	
Session 2	Wednesday, October 3, 2018	
	Thursday, October 4, 2018	
Session 3	Tuesday, October 30, 2018	
	Wednesday, October 31, 2018	
Session 4	Tuesday, November 20, 2018	
	Wednesday, November 21, 2018	
Session 5	Tuesday, December 11, 2018	
	Wednesday, December 12, 2018	
Special Evening Session	Wednesday, November 28, 2018	
	Thursday, November 29, 2018	

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Session 1: Tax Update

A. Taxation of private business and shareholders, where we are now.

Recent changes have made this area unimaginably complex. A review of what you need to know for 2018 and beyond.

- Tax rates reviewed, what are the implications
- New income splitting rules, who and what is excluded and why people are still so upset
- Further limits on small business deduction due to passive income
- Eligible and ineligible RDTOH
- Tax planning strategies for 2018, what's left

Session 2: Owner-Manager Remuneration

B. Owner-Manager Remuneration

- Corporate and personal tax rates reviewed in detail; what are the implications
- Income splitting, how to reorganize
- Tax deferral, a guiding beacon in an otherwise gloomy environment
- Capital gains strategies
- Triggering dividend refunds before 2019
- Other owner–manager issues such as shareholder loans, taxable benefits
- Summary of strategies

Session 3: WIP in Transition & Avoiding Deemed Dividends

C. WIP in Transition

CRA has now released guidelines for valuing WIP. A look at the issues and tax planning strategies for WIP of professionals. Do you need to change how you account for yourself?

D. Avoiding Deemed Dividends

Once welcome, now dividends are to be avoided. Excessive tax rates and denial of the capital gains exemption mean you should stay well clear of dividends. When is a capital gain deemed to be a dividend? A detailed look at situations to avoid (including section 84.1, the most common reason why accountants are sued).

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Session 4: Year-end Planning

E. Year-end Planning

A review of the past sessions in a year-end planning context. What should you advise before year-end?

- Income splitting strategies
- New uses for butterfly transactions
- Triggering dividend refunds
- Creating capital gains
- Removing investment income
- Maximizing tax deferral
- Avoiding unwelcome surprises
- Selling a business under income splitting restrictions and small business corporation rules

This session will be focused on key 2018 year-end planning decisions.

Session 5: Acquisition of Control

F. Acquisition of control

More common than you think. A look at what the rules say.

- What is loss restriction event
- What triggers a deemed year-end
- Implications of write down of assets
- Continuation of losses
- Tax planning strategies
- Debt forgiveness issues
- Effective use of tax losses

G. Becoming Non-Resident

Clients are increasingly frustrated. Becoming non-resident has become a hot topic.

- Is there really a tax savings
- Residency in a foreign country
- Importance of treaties
- Departure tax
- Withdrawing funds from Canadian sources (e.g. RRSP) after leaving

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Special Evening Session: Case Study

Evening Case Study – You the Executor

You have been appointed executor. Are you ready for what you will face?

A case study on administration of an estate, from death to completion of estate administration. The tax and non-tax issues of the process in a practical setting. You will receive a checklist we have prepared. Using the case study we will guide you through and complete the checklist.

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REGISTRATION FORM

Tax Seminar Series
C/A Professional Seminars Inc.

Please choose one date for each session:

Session 1	Wednesday, September 5, 2018	<input type="checkbox"/>
	Thursday, September 6, 2018	<input type="checkbox"/>
Session 2	Wednesday, October 3, 2018	<input type="checkbox"/>
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	Wednesday, December 12, 2018	<input type="checkbox"/>
Special Evening Session	Wednesday, November 28, 2018	<input type="checkbox"/>
	Thursday, November 29, 2018	<input type="checkbox"/>

Time: Morning Sessions: 8:30 AM – 10:45 AM (Breakfast served at 8:00 AM)
Evening Session: 6:00 PM – 8:00 PM (Dinner at 5:30 PM)

Venue: Le Park Ballroom 3 (See map)
8432 Leslie Street
Thornhill
L3T 7M6

NAME(S):

.....

FIRM NAME:

TELEPHONE:

E-MAIL ADDRESS(ES):

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Please return this form as soon as possible by e-mail or fax. Please note that space is limited. All dates are running on a first come first serve basis.

Attention: Cindy Yee

E-mail: seminars@cadesky.com

Fax: (416) 498 - 9501

Fee: \$685 + HST per person
Fee includes breakfast course materials for the morning sessions.
Fee include sandwiches (served at 5:30) and course materials for evening sessions.

Payable to: C/A PROFESSIONAL SEMINARS INC.

	Number of Attendee(s)	
Registration Fee	<input type="text"/> x \$685.00	\$ _____
HST Registration #89208 0474RT HST (13%)		\$ _____
TOTAL		\$ _____

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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 after registration.

Parking is free.

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