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## TSG Seminars 2017-2018

### **1. Practitioners Update**

**Wednesday, October 11, 2017**

- The session will cover the new rules relating to the use of the small business deduction, inter company management fees, dividends paid between corporations and the new rules regarding the calculation of safe income.

### **2. New Rules for Private Corporations**

**Wednesday, November 1, 2017**

- This seminar will address and analyze the new rules released in the July 18, 2017 finance legislation dealing with income splitting and access to the lifetime capital gains exemption.
- How do family shareholders of a private corporation income split on a go forward basis?
- Is the salary option now the preferable route?
- What really represents invested capital of a shareholder?
- What is the impact to the Lifetime Capital Gains Exemption?

### **3. Passive Income and alternatives for shareholders?**

**Wednesday, December 6, 2017**

- Probably one of the most far-reaching changes set out in the July 18, 2017 finance release are the proposals that could significantly change the way passive income is taxed within a private corporation.
- What are the alternatives for shareholders?
- Should shareholders trigger gains now? Should they pay out the capital dividend account? Should the company trigger RDTOH and pay out taxable dividends now?
- How does one deal with accumulated surplus and equity within the holding corporation? What are the potential consequences going forward?