
TSG Seminars 2018-2019

1. Tax on Split Income (TOSI) rules

Tuesday, October 2, 2018

- This session will examine the new TOSI rules that will hit privately owned corporations. In particular, we will review the new definitions created by Finance, including specified individual, source individual, excluded share and excluded business.
- There will be examples and planning alternatives discussed in view of the TOSI rules that will be effective for the 2018 taxation year.

2. Taxation of Passive Income

Tuesday, November 6, 2018

- This session will review the new rules to take effect in 2019, relating to the taxation of passive income earned within a private corporation and its impact on the small business deduction of an associated corporation.
- The session will include examples, and planning considerations to minimize the impact.

3. Year End wrap up and planning

Tuesday, December 4, 2018

- As we head into the end of the tax year, it will be important to look at year-end tax planning strategies to determine whether dividends can or cannot be paid to family members, a review of alternative remuneration strategies, whether the corporate structure needs to be addressed on a go forward basis, and an analysis on how private business owners will accrue and protect their business wealth in the future.