SEMINAR PARTNERS 16 YEARS 2008 - 2023

Avoid double and triple taxation on death!

Introduction to Post-Mortem Tax Planning for Estates Lawyers

with Samantha Prasad

Thursday, June 22, 2023

Live webinar with chat

includes 60 day replay*

9:00 am – 10:30 am (Pacific)
10:00 am – 11:30 am (Mountain)
11:00 am – 12:30 pm (Central)
12:00 pm – 1:30 pm (Eastern)
1:00 pm – 2:30 pm (Atlantic)
1:30 pm – 3:00 pm (Newfoundland)

**This program features real-time audio of the presenter with synchronized presentation slides, and a chat feature that allows for live Q & A. SK attendees please verify whether you align with Central (MB) or Mountain (AB) time based on season and location.*

WHO SHOULD ATTEND

This program will appeal to lawyers whose practice includes estate planning and administration, especially those who advise or act as executors and trustees.

ABOUT THE PROGRAM

Estate planning does not end when the testator passes away. This is especially true for owners of private companies, including holding companies with rental properties and incorporated professionals. Decisions made after a shareholder's death allow executors and beneficiaries to shape the way an estate is treated for tax purposes and how property is distributed. Most importantly, post-mortem planning can mitigate double and triple taxation of private company shares on death. Failure to make the right post-mortem decisions in these situations can result in an estate paying more tax than is necessary, leaving less for the beneficiaries and possibly exposing the executor to personal liability. This program, featuring experienced tax and trusts practitioner Samantha Prasad, will introduce non-tax specialists to some of the important tax reduction opportunities available when an individual dies owning shares of a private corporation - even if tax advisors were not consulted in the course of estate planning during the shareholder's lifetime. The presentation will not make post-mortem planning less complicated, but by using simple examples and plain language, it will aim to make it understandable for the average practitioner. Don't miss this chance to familiarize yourself with fundamental post-mortem planning choices and tools available to executors and beneficiaries to reduce taxation of private company shares on death and achieve efficient distributions.

SCHEDULE (Eastern)

12:00 pm - 1:30 pm

Welcome and Introduction

Why Post-Mortem Planning is Necessary

Tax Consequences on Death

Post-Mortem Planning Tools

- Tax Loss Carry-back
- Bump
- Pipeline Procedure

Choosing between the Alternatives

Program Wrap-up and Evaluation

PRAISE FOR PAST PROGRAMS

"As lawyers, we need to at least understand the tax issues so we can effectively work with accountants. I found everything tremendously useful."

"I was looking forward to this program. It did not disappoint. Excellent discussion of a complex topic."

"This subject is so interesting and important for executors but also those drafting wills."

"Very impressed with the presenter's level of knowledge and ability to make complex topics understandable."

"Every wills and estates lawyer needs this course. It should be repeated annually. Thanks!"

CPD CREDIT **ON:** *This program contains 1.5 Substantive hours.*

BC: *This program has been approved for 1.5 CPD hours.*

SK: *This program has been approved for 1.5 CPD hours.*

Lawyers in other mandatory CPD jurisdictions may count their attendance towards their CPD requirement/plan.

Seminar Partners is an Accredited Provider of Professionalism Content by the Law Society of Ontario and a pre-approved CPD Provider of the Law Society of British Columbia.

MEET YOUR PRESENTER

Samantha Prasad is a Partner in the Tax Group of Minden Gross LLP. Her practice focuses on corporate, international, and high net worth tax planning, with clients ranging from multi-national corporations to family business owners. Samantha co-authored the 3rd edition of *Tax and Family Business Succession Planning.* Additionally, she is the co-editor of various other CCH Canadian Limited tax publications including the *Canada Income Tax Guide*, *Wealth Management Guide*, and *Tax Planning for Small Business Guide*, and she is a regular contributor to *TaxNotes* (Wolters Kluwer) and is a Contributing Editor to *The TaxLetter* newsletters (MPL Communications). Samantha is also a frequent lecturer for professional and commercial organizations and has served as a guest speaker for the Osgoode Faculty of Law LLM (Corporate Taxation) program. Samantha is listed in *Best Lawyers in Canada* for Tax Law and in the Canadian *Lexpert* Directory as "Repeatedly Recommended" for Estate & Personal Tax Planning (Estate & Tax Planning).

√ Yes, I want to attend Introduction to Post-Mortem Tax Planning for Estates Lawyers

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* Materials will be distributed electronically in advance. Live webinars feature real-time audio of the presenter with synchronized presentation slides, and a chat feature that allows for live questions and verbal responses by the presenter. The recording of the webinar is available for 60 days.

REGISTRATION FEE:

□ **On or before June 2, 2023: $140.00 + $18.20 (13%) HST* = $158.20** ***- Save $25.00!***

□ After June 2, 2023: $165.00 + $21.45 (13%) HST* = $186.45

**With ON HST. Please adjust tax for attendee's province as follows: 5% in AB, BC, MB, NWT, NU, SK, YK. 13% in ON. 15% in NS, NB, PEI & NL.*

Register online: http://seminarpartners.ca/register-for-courses/

Register by mail, fax or phone: Return this form with payment to Jennifer Snoyer, Finance and Communications Coordinator, Seminar Partners, 2300 Yonge Street, Suite 1600, Toronto, ON M4P 1E4 Tel. 1.866.606.4212 or 647.352.8633 Fax 416.549.1619. Email: jennifer@seminarpartners.ca. Registration fee is refundable less $50 admin fee if written cancellation received 10 working days before the program. No refunds will be made after the cancellation date. Program content, speakers and location may change without notice. See our website for all policies. In the event of program cancellation, our liability is limited to refund of registration fees. GST/HST #848208492

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