

# Rollovers Under The Income Tax Act

C/A PROFESSIONAL SEMINARS INC.

## Program Outline

<b><i>Program</i></b>	Rollovers Under The Income Tax Act	
<b><i>Format</i></b>	<ul style="list-style-type: none"><li>• Classroom format, pre-reading, detailed notes and references.</li><li>• 1 day (8 hours)</li><li>• Limited to 60 people</li></ul>	
<b><i>Who Should Attend</i></b>	Persons wanting a solid basic knowledge of common Canadian rollovers, how to make them, and their uses	
<b><i>Key Learning Objectives</i></b>	<ul style="list-style-type: none"><li>• Learn the common rollovers</li><li>• Understand how to use them</li><li>• Learn the common mistakes and how to avoid them</li><li>• Become more effective in advising on tax planning</li></ul>	
<b><i>Cost</i></b>	Regular rate:	\$750 + HST
	Discount *:	<b>\$150</b>
	Discounted Rate:	\$600 + HST
	Includes breakfast, lunch, and course materials *if you or any member of your firm attends our Tax Seminar Series or any of our other courses	
<b><i>Location</i></b>	Edward Hotel 185 Yorkland Blvd North York M2J 4R2	
<b><i>Date</i></b>	Wednesday, January 29, 2020	

# Rollovers Under The Income Tax Act

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## Overview

A new one day course for 2019/2020

This invaluable course will look at Canadian rollovers under the Income Tax Act, how and when they apply, their uses, and common errors. This course will not consider rollovers in the foreign area.

## Topics

- What is a rollover, typical dynamics, elective or automatic?
- Rollovers into a corporation (section 85), making the election, completing the form, consideration taken, issues of indirect gift, PUC calculation, filing and amending.
- Share exchanges (sections 51, 85.1 and 86), when do they apply.
- Amalgamations (section 87) and wind-ups (section 88)
- Partnership rollovers, transfer into a partnership (subsection 97(2)), transfer out of a partnership (subsections 98(3) and 98(5))
- Rollover to spouse, spousal trust, alter ego trust, joint spousal trust (section 73)
- Rollover from trust to beneficiary (subsection 107(2)) and impact of subsection 75(2)
- Other rollovers such as no change in use per subsection 45(2), replacement property rules (section 44)

Each rollover will be illustrated by a worked example and forms where applicable.

Attendees should bring an Income Tax Act.

Attendance is limited to 60 persons in a classroom setting.

A full reference binder will be provided.

Suggested pre-reading material will be sent in advance and review of this pre-reading material is strongly recommended to get the most from the program.

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## REGISTRATION FORM

**Date:** Wednesday, January 29, 2020

**Time:** 8:30 AM to 5:00 PM (Breakfast served at 8:00 AM)

**Venue:** Edward Hotel  
185 Yorkland Blvd  
North York  
M2J 4R2

NAME(S): \_\_\_\_\_

FIRM NAME: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

E-MAIL ADDRESS(ES): \_\_\_\_\_

**Please return this form as soon as possible by e-mail or fax. Please note that space is limited to 60 people.**

E-mail: [seminars@cadesky.com](mailto:seminars@cadesky.com)

Fax: (416) 498 - 9501

**Fee:** \$750 + HST per person  
\$150 discount if you or any member of your firm attends our Tax Breakfast Series.  
Fee includes breakfast, lunch and course materials

**Payable to:** C/A PROFESSIONAL SEMINARS INC.

**Mail cheque to:** Cadesky Tax, 2225 Sheppard Ave E., Suite 1001 Atria III, Toronto, Ontario M2J 5C2

	Number of Attendee(s)		
Regular Registration Fee	<input type="text"/>	x \$750.00	\$ _____
Discounted Rate* (\$750 - \$150)	<input type="text"/>	x \$600.00	\$ _____
HST Registration #89208 0474RT HST (13%)			\$ _____
TOTAL			\$ _____

Questions can be addressed to Sherry Collins ([scollins@cadesky.com](mailto:scollins@cadesky.com)) or Terri Wood ([twood@cadesky.com](mailto:twood@cadesky.com)) or by calling 416-498-9500.

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## **Terms and Conditions of Registration**

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 accept no liability for any accident or mishap however caused. Parking lots, walkways and floors can be slippery especially in winter like conditions. Please use suitable caution at all times. We cannot be responsible for lost or stolen property. Please keep valuable items with you.

Audio or video 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.

**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.

Parking is free.

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You are not registered until the Registration Fee is paid. We cannot hold space for you and our sessions often fill to capacity.

## Edward Hotel North York

**Address:** 185 Yorkland Blvd, Toronto ON M2J 4R2

**Phone:** 416-493-9000

