

## Other Issues

- 1. Control of the corporation
- 2. Shareholder agreements
- 3. Family law issues
- 4. Estate planning

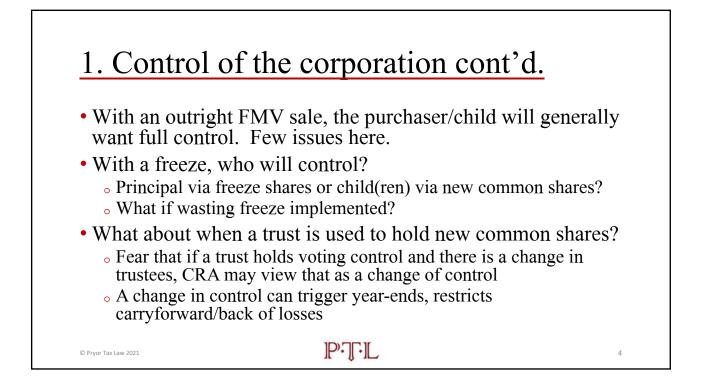
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## 1. Control of the corporation

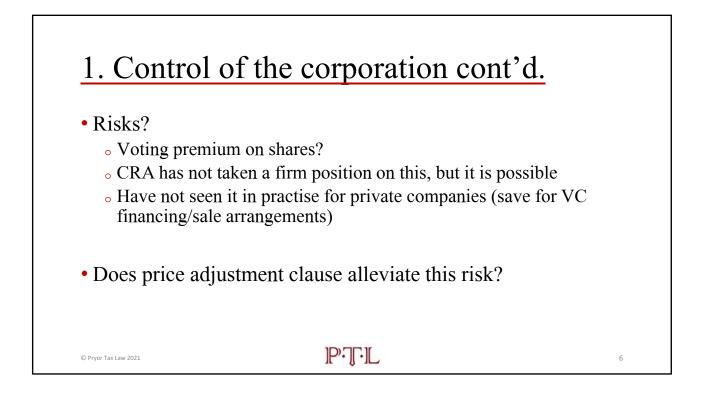
- Timeline
- Is the business being sold outright or is a freeze being used or both?
- Is there a transition period where the principal is going to stay on?
- If so, how long?
- Is there an event that will trigger a transfer of control?

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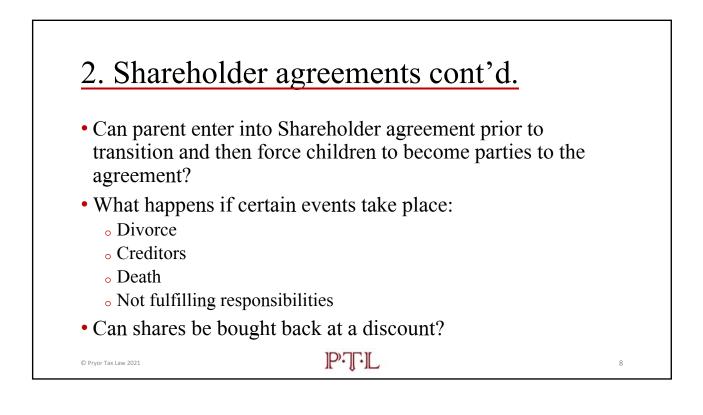
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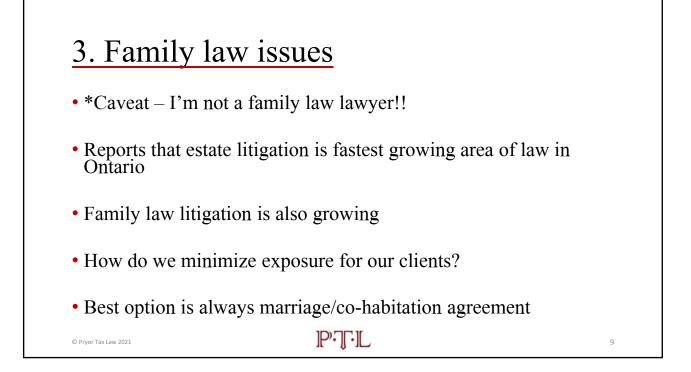












## 3. Family law issues cont'd.

- Discretionary trusts can be helpful...courts have acknowledged that is very hard to value a beneficial interest in a trust
- Gifts after marriage

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- New common shares can be gifted to married child to rely on exemption from net family property calculation
- Does the gift of shares to a trust and subsequently distributed to child provide same protection? Mixed opinions.



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