

Derivative Assessments – And Why You Should Be Concerned with Them (Regardless of Your Practice Area)

Taxation Law

Date: Monday, May 7, 2018 | 8:00 am - 10:00 am

Location: Crowne Plaza Kitchener-Waterloo
105 King St. E., Kitchener, N2G 2K8

Agenda: 7:30 am Breakfast and Networking
8:00 am Program
10:00 am Program Concludes



In-Person



Webcast



Professionalism Hours: This program contains **0h 30m**
Substantive Hours: This program is eligible for up to **1h 30m**

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A derivative assessment can be triggered, and a tax debt can be transferrable to your client when he or she receives an innocent transfer of property from a family member, or even an unrelated party. If this sounds concerning, it should. Attend this program to hear from our expert speaker, who has been doing tax dispute resolution and tax litigation for 15 years. He will address the application of section 160 of the *Income Tax Act* and section 325 of the *Excise Tax Act* where innocent transfers of property between family members or unrelated parties can cause a derivative assessment to occur, including in family law cases, upon the transfers of properties on breakdowns of relationships and separation, or transfers to evidence shared interests in property.

In addition, our speaker will discuss the application of director's liability under both of those same statutes, which causes current or former directors to be found liable for the tax debts of corporations years after the business has ceased. Considerations include whether the resignation of the director was valid for tax purposes and whether a directorship still existed even after a valid resignation.

You will also receive advice and tips on the professional ethics and compliance issues you may face when your clients seek to have you back-date relationships or events to escape the derivative liability, and when it is (and is not) acceptable to create documents after the fact.

Register now to ensure your spot for this important discussion!

Speaker: James Rhodes, Taxation Lawyers

Program Angela Salvatore, Taxation Lawyers

Chairs: Kelly Griffin, Sutherland Mark Lawyers

	CBA Member	CBA Student Member	Non-Member
Live (includes light dinner and refreshments)	\$99*	\$65*	\$145*
Webcast	\$99*	\$65*	\$145*

***Plus applicable taxes**

**** Registration for the Live format closes 1 day before the program. Late registrations and walk-ins not available. Webcast registration will remain open.**

PROGRAM REGISTRATION IS ONLINE www.oba.org/pd

Questions? pd@oba.org