

CICA PRESENTS

SPECIALIZED TAX COURSES 2012

The specialized tax courses that all others are measured by, specifically designed for experienced tax practitioners who need to expand or refresh their knowledge in areas of tax practice.

Pg. **2** **Foundations in International Tax Course**

November 3-7, 2012
The Westin Resort & Spa, Whistler, BC

Pg. **5** **Advanced Tax Issues for the Owner-Managed Business**

November 10-14, 2012
Fairmont Tremblant, Mont Tremblant, QC

Pg. **7** **Corporate Reorganizations Course**

November 24-28, 2012
Hilton Hotel and Suites, Niagara Falls/Fallsview, ON



Foundations in International Tax Course

Foundations in International Tax is an in-residence tax course that will provide foundational learning in international taxation for all Canadian tax practitioners, including those who intend to specialize in international tax. Building on the concepts presented in the *In-Depth Tax Course*, this intermediate course explores the basic issues surrounding the taxation of foreign operations and effective planning strategies for minimizing tax for businesses that have expanded, or are considering expanding, outside of Canada. The course will also cover some of the basic international rules that affect the investments by non-residents into Canada.

The format will combine technical lectures delivered by international tax practitioners and small, facilitated workshop groups where you will have the opportunity to apply the principles to real-life problems.

Program Format

- A series of technical lectures developed and delivered by a faculty of leading professionals who are experts in all areas of international taxation
- Comprehensive examination and contemporary interpretation of the technical rules
- Hands-on group workshops led by experienced tax professionals
- Interpretation and application of the technical lecture material through dynamic, idea-generating discussions and debate as you work through real-life case studies

Who Should Attend Foundations in International Tax Course?

- Chartered Accountants and other professionals who advise corporations on cross-border taxation issues in a specialized advisory firm practice or in a general firm practice with cross-border client files
- Chartered Accountants and other professionals working in an industry setting, who are internally responsible for the international taxation affairs of Canadian businesses
- Chartered Accountants and other professionals who work in a government setting, dealing with international taxation files relating to Canadian businesses

NOTE: Participants in the *Foundations in International Tax Course* should have completed the *CICA In-Depth Tax Course - Parts 1 and 2 (or equivalent)*.

Tax Course Faculty – LECTURE TEAM

The lecture team for *Foundations in International Tax* consists of some of the most respected and knowledgeable presenters in the areas of tax, estate and succession planning. They bring a vast amount of experience to the Course - a unique combination of technical credentials and presentation skills that are guaranteed to generate superior results.

François Chagnon, LL.B., is the partner in charge of the International Tax Practice for Eastern Canada at Deloitte LLP. With more than 20 years of experience in dealing with various international tax issues, François specializes in advising Canadian-based multinationals on international taxation issues. He also serves as Canadian tax advisor to a number of foreign multinationals. His expertise in international taxation includes the engineering of tax-efficient international corporate structures, international mergers and acquisitions, international financing structures, transfer pricing, global earning strategies as well as issues associated with the transfer of technology and cost-sharing agreements. François tutored international tax at the graduate diploma level at McGill University, University of Montreal and University of Sherbrooke and often speaks on international taxation-related issues at seminars sponsored by his firm and other renowned organizations. Mr. Chagnon was admitted to the Barreau du Québec in 1985.

Dale Meister, CA is city leader for tax in the Calgary office of PwC LLP. He is an international tax services partner and also the leader of the international tax services practice. He has specialized in international taxation, mergers and acquisitions and corporate reorganizations for over 25 years. Dale is responsible for tax planning for numerous large public and private companies. He has been very active in planning for international corporate acquisitions, structuring and efficient debt financings for both Canadian outbound and inbound investments. Dale has completed a number of major international acquisitions and dispositions for Canadian and foreign multinational companies and is familiar with U.S. tax matters impacting a Canadian or U.S. acquisition.

Dennis Metzler is the national leader of the U.S. Tax Services Group of Deloitte & Touche LLP in Canada, and has practiced U.S. international inbound and outbound tax for over 28 years. He has extensive experience in U.S. international inbound taxation, which includes debt financing and workouts, treaty optimization, and the development of merger/acquisition and repatriation strategies. His engagements with large Canadian multinational corporations and private equity clients frequently focus on complex debt instruments and capital structures to enhance the tax efficiency of cross-border investments, including management of the U.S. tax reporting obligations associated therewith.

Brian Mustard, CA, is a tax partner in the Montreal office of KPMG LLP. Brian's practice involves advising multinational corporations on both inbound and outbound international tax matters, particularly with respect to corporate finance, reorganizations, mergers and acquisitions and transfer pricing matters. From 2001 to 2003, Brian was on executive interchange with the Tax Policy Branch of the Department of Finance. He also served as the Executive Director of the Secretariat to the Advisory Panel on Canada's System of International Taxation. The Panel finalized its report in 2008 and the government acted on its key recommendation in their 2009 Budget.

Albert Anelli, CA, is a tax partner in the Montreal office of Ernst & Young LLP, and the market leader of Ernst & Young LLP's international tax practice in Canada. Albert has been with Ernst & Young since 1990, and a partner in Ernst & Young's International Tax Services group since 2002. Albert provides international tax services to Canadian and foreign multinationals in respect of cross-border structuring, financing, and mergers and acquisitions, and is the tax account leader for some of Ernst & Young LLP's larger clients.

Tax Course Faculty – TUTORIAL TEAM

The tutorial team for *Foundations in International Tax Course* consists of respected tax advisors with an abundance of knowledge and experience. They will guide you through a series of real-life case studies and exercises that are integrated with the lectures, and provide you with practical advice, proven approaches and a vast body of knowledge.

Eric Bretsen, CA, Ernst & Young LLP, Vancouver

Mark Briggs, CA, Deloitte & Touche LLP, Toronto

Ken Buttenham, CA, PwC LLP, Toronto

Jason Durkin, CA, PwC LLP, Calgary

Phil Halvorson, CA, Ernst & Young LLP, Toronto

Jodi Kelleher, CA, KPMG LLP, Vancouver

Curtis Lester, CA, KPMG LLP, Calgary

Nelson Whitmore, CA, Deloitte & Touche LLP, Calgary

Course SnapShot

International Tax Principles

- Cross-border trade investment
- Double taxation and double non-taxation
- Unilateral and treaty based reliefs

Inbound Taxation Issues

- Forms of inbound investment
- Capitalization considerations
- Repatriation issues (s. 212.1, outbound loans, second tier financing)
- Disposition planning (taxable Canadian property and s. 116)
- Carrying on business in Canada
- Base erosion rules

Section 17 and Upstream Loans

- Section 17 - direct and indirect loans
- Upstream loans

Introduction to Outbound Taxation - Canadian Foreign Affiliate Regime

- Distributions and dividends from foreign affiliates
- Components of FAPI
- Recharacterization of passive income as deemed active business income
- Computing FAPI
- Meaning of excluded property

Introduction to Outbound Taxation - Canadian Foreign Affiliate Surplus Balances

- Overview of surplus accounts
- Earnings from an active business
- Capital gains and losses (including hybrid surplus)
- Order of surplus distributions
- Special rules in computing surplus

Introduction to Outbound Taxation - Foreign Affiliate Reorganizations

- Canadian reorganization rules
- Canadian shareholder reorganization rules
- Foreign affiliate reorganization rules
- Anti-avoidance rules

The Canada-U.S. Tax Treaty

- Limitation on benefits
- Services PE
- Hybrids

Transfer Pricing Concepts for the Income Tax Practitioner

- Transfer pricing case law
- Competent authority
- Advanced pricing arrangements

U.S. Taxation Principles for the Canadian Tax Practitioner

- Basic U.S. tax principles
- U.S. entity classification
- Introduction to earnings and profits
- Formation of and distributions from U.S. corporations
- Overview of U.S. FTC
- Overview of U.S. state taxation



Advanced Tax Issues for the Owner-Managed Business Course

Advanced Tax Issues for the Owner-Managed Business Course offers an advanced format where you can acquire innovative and elegant solutions to the most intricate financial situations that confront the business owner today.

Large segments of the population are aging and the generational turnover of wealth continues at an unabated pace. This translates into greater consideration being given to issues relating to estate and succession planning. These areas of practice are fast growing and lucrative! In order to profit in this marketplace, tax advisors need to understand the unique strategies, issues and opportunities available to their clients so they can plan accordingly for maximum financial advantage.

You will explore essential concepts and contemporary developments and apply them to real-life situations designed to demonstrate the most tax-effective approaches to the unique financial situations that face owner-managers and the businesses they run.

Program Format

- A series of technical lectures developed and delivered by a faculty of leading professionals who are experts in all areas of owner-manager compensation and tax planning
- Comprehensive examination and contemporary interpretation of the technical rules
- Hands-on group workshops led by experienced taxation professionals
- Interpretation and application of the technical lecture material through dynamic, idea-generating discussions and debate as you work through real-life case studies

Who Should Attend Advanced Tax Issues for the Owner-Managed Business Course?

- Chartered Accountants and other professionals who work predominantly or exclusively with owner-managed businesses on estate planning, retirement and succession planning
- Chartered Accountants and other professionals working in an industry setting, who wish to expand their knowledge in this area or need a refresher to keep up to date with emerging trends and strategies
- Chartered Accountants and other professionals who work in a government setting, and deal with estate and succession planning matters

NOTE: Participants in the *Advanced Tax Issues for the Owner-Managed Business Course* should have completed the *CICA In-Depth Tax Course - Parts 1 and 2 (or equivalent)*, followed by at least two years of taxation experience, with some emphasis on personal financial planning, wealth preservation and advanced tax planning for owner-managers.

Applicants who can demonstrate an equivalent mix of tax-related formal training, knowledge and experience will also be considered for participation in the course.



You will explore essential concepts and contemporary developments and apply them to real-life situations

Tax Course Faculty – LECTURE TEAM

The lecture team for *Advanced Tax Issues for the Owner-Managed Business Course* consists of some of the most respected and knowledgeable presenters in the areas of tax, estate and succession planning. They bring a vast amount of experience to the Course - a unique combination of technical credentials and presentation skills guaranteed to generate superior results.

James Kraft, CA, is the Vice President Financial Planning Service, Insurance at BMO Insurance. Jim's role is to support the deal teams at both Harris Private Bank and Nesbitt Burns in the areas of how tax planning, estate planning and insurance planning can support the financial objectives of the client. Jim has written numerous technical articles and spoken at industry events on the subject of estate planning. Jim is currently the chairperson of the Financial Planning Standards Council, where he has been a board member since 2004.

Heath Moore, CA, is a tax partner in the Halifax office of Grant Thornton LLP. Focused primarily on owner-managed and high net worth clients, he advises on estate and business succession matters as well as on merger and acquisition planning. He is a member of the firm's National Succession and Estate Planning leadership group and leads that practice area in Nova Scotia.

David McKay, CA, CFP, TEP is a tax partner with BDO Canada LLP. He practices extensively in the areas of purchase and sale of businesses, corporate reorganizations, succession and estate planning and tax planning for high net worth clients. He is a frequent presenter at various tax conferences and client seminars.

Deborah MacPherson, CA, is a partner in KPMG LLP, leading the KPMG Enterprise (private company) Tax Practice in the Calgary office. She deals extensively with entrepreneurial clients, advising them on taxation matters, including trust and estate planning issues, succession planning and wealth preservation. Deb has been a speaker and lecturer at many conferences and client seminars on a variety of tax topics.

Kathy Munro, CA, is a tax partner of PwC LLP and national leader of the firm's High Net Worth group. Kathy works exclusively in estate planning and tax planning for shareholders of private companies. She has spoken at many conferences, including the Senior Estates and Trusts Practitioner Forum. Kathy is a member of the Planned Giving Committee for the Toronto General and Toronto Western Hospital Foundations.

Tax Course Faculty – TUTORIAL TEAM

The tutorial team for *Advanced Tax Issues for the Owner-Managed Business Course* consists of respected tax advisors with an abundance of knowledge and experience. They will guide you through a series of real-life case studies and exercises integrated with the lectures, and provide you with practical advice, proven approaches and a vast body of knowledge. Members of the tutorial team to date are:

Rob Ashwin, CA, KPMG LLP, Victoria

Michel Audy, CA, BDO Canada LLP, Edmonton

Don Carson, CA, MNP LLP, Markham

Vance LeCocq, CA, Grant Thornton LLP, Calgary

John Ormiston, CA, Deloitte & Touche LLP, Vancouver

Sheri Penner, CA, Deloitte & Touche LLP, St. Catharines

Course SnapShot

Trusts

- Uses and types of trusts
- Qualifying disposition rules
- Income tax planning using trusts
- Distributions of trust property
- Variations of trusts

Business Succession Planning

- Techniques for estate freezing, including the use of rollovers
- Thawing or refreezing an estate freeze
- Selling the business to employees or other third parties
- Shareholders' agreements
- Documentation issues
- Structuring alternatives
- Personal and corporate attribution

Post-mortem Tax Planning for Private Company Shares

- Avoiding the double tax problem
- Identifying alternatives and determining optimum approach
- Impact of eligible dividend rules
- Preserving the capital gains rate
- Life insurance stop-loss rules
- Planning for grandfathered and non-grandfathered situations
- Planning for the affiliated stop-loss rules
- Will planning

Life Insurance Planning

- Transfers and dispositions of policies
- Valuation issues
- Product types
- Planning alternatives

Selling an Owner-Managed Business

- Capital gains exemption planning
- Other planning for sale of a business
- Non-compete clauses and other restrictive covenants

Owner-Manager Remuneration and Small Business Deduction Planning

- Key concepts, developments and planning for the eligible dividend rules
- Other remuneration strategies
- Incorporation for professional partners

Corporate Reorganizations Course

Reorganizations are used to facilitate business combinations, acquisitions or divestitures and other types of corporate restructuring. Many businesses rely on tax specialists in planning these transactions to ensure the reorganizations are executed in the most tax-effective manner.

The *Corporate Reorganizations Course* addresses the most recent technical amendments and contemporary issues, advanced techniques, practical strategies and proven methods for effecting corporate purchases, sales and restructuring. In this course, you will examine detailed technical tax rules and examine a number of tax-planning opportunities.

Program Format

- A series of technical lectures developed and delivered by a faculty of leading professionals who are experts in corporate reorganizations
- Comprehensive examination and contemporary interpretation of the technical rules
- Hands-on group workshops led by experienced taxation professionals with plenty of corporate reorganization experience
- Interpretation and application of the technical lecture material through dynamic, idea-generating discussions and debate as you work through real-life case studies

Who Should Attend the Corporate Reorganizations Course?

- Chartered Accountants and other professionals who advise corporations on corporate reorganizations
- Chartered Accountants and other professionals working in an industry setting, who wish to expand their knowledge in this area or need a refresher to keep up to date with emerging trends and strategies
- Chartered Accountants and other professionals who work in a government setting, and deal with corporate reorganizations

NOTE: Participants in the *Corporate Reorganizations Course* should have completed the *CICA In-Depth Tax Course - Parts 1 and 2 (or equivalent)*, followed by at least two years of taxation experience, with some experience in corporate reorganizations.

Applicants are expected to have an understanding of basic corporate reorganization rules and concepts. It is also strongly recommended that you complete the *CICA In-Depth Tax Course - Part 3* to ensure a solid foundation in the fundamentals of corporate reorganizations.

Applicants who can demonstrate an equivalent mix of tax related formal training, knowledge and experience will be considered for participation in the course.

In this course, you will examine detailed technical tax rules and examine a number of tax-planning opportunities.



Tax Course Faculty – LECTURE TEAM

The *Corporate Reorganizations Course* lecture team consists of a highly respected group of corporate reorganization experts, very experienced training developers and presenters, practitioners with extensive accounting and legal backgrounds, and professionals with excellent credentials and high-quality lecture skills.

Greg Bell, CA, is a partner in the Ottawa office of KPMG LLP. Greg's practice is focused on providing Canadian mergers and acquisition and international corporate tax planning for both public and private clients. Greg is a member of the firm's International Tax Group, Mergers and Acquisitions Group, and of a committee formed to review the potential application of the general anti-avoidance rule to planning developed by KPMG LLP.

François Champoux, LL.B., M. Tax, is a partner in Deloitte & Touche's Mergers and Acquisitions Practice in Montreal. With more than 20 years of experience in dealing with various international tax issues and mergers and acquisitions. François has advised many major companies operating in a wide range of industries on transaction services and tax structuring.

David Glicksman, LL.B., is a partner of PwC LLP and Wilson & Partners LLP, a law firm affiliated with PwC LLP. David maintains a general corporate tax practice with an emphasis on mergers and acquisitions, corporate reorganizations and fund structuring. David also has extensive expertise in advising private and public investors in connection with the structuring, financing and acquisition of domestic and international real estate and infrastructure projects and funds.

Eric Xiao, CA, is a partner in Ernst & Young LLP's Transaction Tax Practice in Toronto. Eric has extensive experience in providing income tax advice to Canadian and global multinational companies with a focus on mergers and acquisitions, divestitures, corporate reorganizations, spin-offs, debt restructurings and post-merger integration. With more than 18 years of experience, Eric is the lead partner on many significant transactions in a wide range of industries including mining and metal, infrastructure and real estate. Eric is a frequent speaker on Canadian income tax matters and a member of Ernst & Young's Tax Review Committee.

*Our team consists of professionals
with excellent credentials and
high-quality lecture skills*

Tax Course Faculty – TUTORIAL TEAM

The *Corporate Reorganizations Course* tutorial team consists of senior tax advisors with a wealth of knowledge and experience. They bring a world of practical advice and proven approaches to help you as you work through a series of real-life case studies and numerical exercises integrated with the technical lectures and a vast body of knowledge. Members of the tutorial team to date are:

Doron Barkai, CA, Ernst & Young LLP, Calgary

Serge Bilodeau, FCA, KPMG SENCRL, Montreal

Alycia Calvert, CA, Ernst & Young LLP, Calgary

Gilles Fleury, CA, Deloitte & Touche LLP, Ottawa

Didier Frechette, LLB, KPMG LLP, Montreal

Fred Gallagher, CA, Deloitte & Touche LLP, Kitchener

David Klassen, CA, PwC LLP, Toronto

Johnson Tai, CA, PwC LLP, Calgary



Course Snapshot

Deductibility of Financing and Transaction Costs

- Review of interest deductibility rules and related issues, including understanding the concept of interest and relevant jurisprudence
- Review selected issues concerning use of participating debt instruments, paid-in-kind (“PIK”) interest notes and compound debt instruments
- Understand selected cross-border issues including Canada’s domestic withholding tax regime, the impact of Canada’s tax treaties and the thin-capitalization rules
- Review selected issues related to the deductibility of transaction costs

Paid-Up Capital and Taxable Preferred Shares

- Review in detail the concept of paid-up capital (“PUC”) for legal and tax purposes and related PUC adjustments
- Understand the pitfalls and strategies arising from the anti-surplus stripping rules including a detailed review of sections 84, 84.1 and 212.1
- Understand the impact of PUC on share-for-share exchanges, trust unit for share exchanges and corporate reorganizations using sections 51, 86, 87, 88
- Detailed review of the taxable preferred shares rules

Reorganizations Involving Section 55

- A conceptual overview of section 55, including the computation of safe income, the concept of a “series of transactions or events”, the evolution of the CRA’s administrative positions and related jurisprudence
- Planning techniques to maximize and access safe income
- Detailed review of reorganizations involving the paragraph 55(3)(a) and (b) exceptions
- Detailed review of “butterfly transactions” and the related statutory requirements
- Overview of the public company spin-off rules
- Review of recent technical changes and selected CRA pronouncements

Bumps

- Conceptual overview of the paragraph 88(1)(c)/(d) “bump”
- Strategies for using the bump to reduce gains on the sale or transfer of property eligible for the bump
- Detailed review of the ineligible property rules and bump denial rules
- Review of recent technical changes and selected CRA pronouncements

Mergers

- Strategies and planning techniques to merge Canadian and foreign companies
- Detailed review of tax and selected legal issues regarding amalgamations and wind-ups
- Post-merger integrations considerations arising from mergers and acquisitions

Purchase and Sale of a Business

- Overview of the transaction process, including understanding the different alternatives under corporate law to acquire a company
- Understanding the tax due diligence process and issues commonly identified
- Review in detail the corporate acquisition of control rules and related planning techniques
- Understanding the planning opportunities related to stock options
- Review of the alternative forms of consideration including exchangeable shares and “assumed” contingent liabilities
- Overview of selected debt forgiveness issues related to corporate acquisitions and reorganizations
- Overview of the restrictive covenant rules

General Anti-Avoidance Rule

- Detailed review of the elements of the general anti-avoidance rule
- Discussion of relevant jurisprudence
- Review of CRA’s positions on abusive transactions

Both pages of Application Form must be submitted.

○ Foundations in International Tax Course - www.cpd.cica.ca/InternationalTax

November 3-7, 2012 • The Westin Resort & Spa, Whistler, BC

TUITION FEE: \$4,545 (Tuition \$4,195 + *Conference Facility Fee \$350) (00005783) \$ _____

**Conference Facility fee includes continental breakfast, lunch, coffee breaks, and all conference facilities.*

BUS TRANSPORTATION FROM AIRPORT REQUIRED: Yes No
add \$75 (non-refundable, transportation for participants only) \$ _____

ACCOMMODATION - The Westin Resort & Spa, Whistler, BC

(Accommodation and facility package fees are the responsibility of the registrant and are paid directly to the hotel/resort upon departure.)

\$181.65* single per day - Studio Junior Suite (plus taxes)

*(*includes complimentary internet in guest rooms)*

Subtotal \$ _____
 Plus 12% HST \$ _____
 Total \$ _____

○ Advanced Tax Issues for the Owner-Managed Business - www.cpd.cica.ca/ATI

November 10-14, 2012 • Fairmont Tremblant, Mont Tremblant, QC

TUITION FEE: \$4,195 (Payable to CICA) (00005782) \$ _____

BUS TRANSPORTATION FROM AIRPORT REQUIRED: Yes No
add \$75 (non-refundable, transportation for participants only) \$ _____

ACCOMMODATION - Fairmont Tremblant, Mont Tremblant, QC

(Accommodation and facility package fees are the responsibility of the registrant and are paid directly to the hotel/resort upon departure.)

\$290.02* single per day - Fairmont Room (includes taxes)

**Daily rate includes continental breakfast, lunch, coffee breaks, and hotel facilities.*

Subtotal \$ _____
 Plus 5% GST \$ _____
 Subtotal \$ _____
 Plus 9.5% QST \$ _____
 Total \$ _____

○ Corporate Reorganizations Course - www.cpd.cica.ca/CR

November 24-28, 2012 • Hilton Hotel & Suites, Niagara Falls/Fallsview, ON

TUITION FEE: \$4,195 (Payable to CICA) (00005780) \$ _____

Note: Participants are responsible for their own transportation arrangements. \$ _____

ACCOMMODATION - Hilton Hotel and Suites, Niagara Fallsview, ON Select one:

(Accommodation and facility package fees are the responsibility of the registrant and are paid directly to the hotel/resort upon departure.)

\$214.49* - single/double per day - 2 Queen Beds - City View (includes taxes)

\$255.09* - single/double per day - 2 Queen Beds - Falls View (includes taxes)

**Daily rate includes hot buffet breakfast, buffet lunch, coffee breaks, complimentary internet and parking, and access to hotel facilities.*

Subtotal \$ _____
 Plus 13% HST \$ _____
 Total \$ _____

Year completed CICA In-Depth Tax Course - Part 2: _____

Date of Application _____ Signature _____

**If you have not completed the CICA In-Depth Tax Course Parts 1 and 2, please provide details of tax education and experience in an accompanying letter. If no letter is attached, your application will be returned. Please note that two years of post-In-Depth experience is required for admission to all CICA Specialized Tax Courses.*

Both pages of Application Form must be submitted.

First Name (preferred) _____ Middle Initials _____

Surname _____

I am a: CA Other Accounting Designation (please specify) _____

Lawyer Other (please specify) _____

Title _____

Firm/Employer _____

Business Address _____

City _____

Prov _____ Postal Code _____

Business Phone _____

Business Fax _____

PAYMENT *(Note - registration cannot be processed until payment is received.)*

Total Payment Submitted: \$ _____

Credit Card: Visa MasterCard AMEX

Card No. _____

Expiry Date _____

Name of Cardholder _____

GST/HST #106861578
QST #1010544323TQ00001SS

REGISTRATION INFORMATION AND CONDITIONS

ENTRY GUIDELINES

- Admission will be determined on the basis of the individual application. All applications will be acknowledged.
- Registration is necessarily limited. Applications are accepted on a "first-come, first-served" basis.

INFORMATION

For inquiries relating to eligibility rules or applicability of the course, please contact Sheri Price at 416-204-3425, or e-mail Sheri at sheri.price@cica.ca.

REGISTRATION REQUIREMENTS

Participants should have completed the *CICA In-Depth Tax Course - Parts 1 and 2* followed by at least two years of taxation experience. It is recommended that applicants have also completed the *CICA In-Depth Tax Course - Part 3*. Applicants who can demonstrate an equivalent mix of taxation related training, knowledge and experience may be considered for participation in the course.

We recommend that you register as soon as possible as courses can sell out quickly.

CANCELLATION

If you are unable to attend an event for any reason, you may substitute, by arrangement with the Participant Coordinator, someone else from your organization, or, you may cancel (see below for specific dates and time) up to 30 calendar days prior to the program start date for a full refund. Cancellations within 30 days are subject to a \$300 administration fee (plus applicable taxes) and any related hotel cancellation fees. PLEASE NOTE: All cancellations must be received in writing, either by mail to: CICA CONTINUING EDUCATION 277 Wellington Street West Toronto, ON M5V 3H2. Attn: Liliia Dubko, Participant Coordinator Or, faxed to (416) 204-3415 Or, emailed to registration@cica.ca.

INCOME TAX ACT

All participants are required to have the relevant Acts and Regulations available for their use during the Course. Participants should also have ready access to one or more of the recognized tax services at their offices for any advance preparation.

HOTEL ACCOMMODATION

Participants are required to live in-residence during the Course. Participants are responsible for settling accounts directly with the hotel. CICA will guarantee your reservation. Late arrivals, early departures and "no-shows" will be charged for the full four-day hotel reservation.

PROGRAM DISCLAIMER

The course may be cancelled and all fees refunded if the required minimum enrolment is not met. **Please do not make transportation arrangements (e.g. flights) until you receive confirmation of your registration**, as courses do fill quickly in some cases. The speakers, topics, program format and events are correct at the time of printing. If unforeseen circumstances occur, CICA reserves the right to alter or delete items from the program, or cancel the Course.

Presenters have prepared material for the professional development of participants. Although they trust it will be useful for this purpose, neither presenters nor the CICA can warrant that the use of this material would be adequate to discharge the legal or professional liability of participants in the conduct of their practices or business operations.

WAYS TO REGISTER:

YOU MUST HAVE AN ACCOUNT TO REGISTER

Before you can register for a CICA event using one of the methods below, please ensure you have an active account and profile. Visit the CA Store at www.castore.ca and click on "my account" (top right-hand side), and either Login and ensure your profile information is current, or, create a profile if you do not have an account.



REGISTER ON LINE AT

The Course Web Community (as indicated)



MAIL BOTH PAGES OF FORM TO:

The Canadian Institute of Chartered Accountants
277 Wellington Street West, Toronto, ON M5V 3H2
Attn: Liliia Dubko



FAX BOTH PAGES OF FORM TO:

Attn: Liliia Dubko
(416) 204-3415



PHONE:

416-651-5086 or toll-free 1-888-651-5086