ONTARIO BAR ASSOCIATION
A Branch of the Canadian Bar Association

OBA | Professional Development

From Tax Planning to Tax Litigation for the Owner-Manager

Taxation Law / Young Lawyers Division

In-Person | Webcast

Date:	Thursday, November 29, 2018 | 9:00 am to 12:30 pm
Location:	Twenty Toronto Street Conferences and Events 20 Toronto Street, 2nd Floor, Toronto
Program Chairs:	**Shavone Bazarkewich**, Blake, Cassels & Graydon LLP **Jonathan C. G. Bright**, McMillan LLP **Igor Kastelyanets**, Milot Law

Law Society of Ontario accredited | LawPRO | CPD

Professionalism Hours: This program contains **0h 15m**
Substantive Hours: This program is eligible for up to **2h 45m**

The OBA has been approved as an Accredited Provider of Professionalism Content by The Law Society of Ontario.

If you are a tax planner, you need a thorough understanding of the implications and cost-benefits of tax plans and how they will be scrutinized during an audit by the Canada Revenue Agency (the "CRA"). If you are a tax litigator, you must know how to determine your client's goals and the underlying considerations involved in implementing a tax plan. If you are both a tax planner and a tax litigator, this program is perfect for you!

Our experts will walk you through one owner-manager tax fact-pattern – from the tax planning stage to tax litigation. Attend this program and learn practical tips and tools to help you deal with tax-related challenges.

8:30 am Registration and Coffee

9:00 am Welcome and Opening Remarks

Part I: Planning Stage

9:10 am **Devising the Tax Plan and Outlining Options to Client, Introduction of the Fact-Pattern**
Kyle B. Lamothe, Thorsteinssons LLP
Evan Schmid, Blake, Cassels & Graydon LLP

- Understanding your client's goals
- Discussion of current and future professional costs – what if the tax plan is challenged?
- Identifying the client's business structure and understanding different tax implications
- Reviewing tax consequences of different structures
- Outlining the options
- Qualified legal tax opinions
- Implementing the tax plan

10:05 am **Tax Policy Break**
Jonathan C. G. Bright, McMillan LLP

- Why do we tax?
- Integration
- Purpose of new Tax on Split Income (TOSI) Rules
- What is the Minister trying to achieve?

10:20 am Networking Break

Part II: Litigation Stage

10:35 am **CRA Audit**
Jeremie Beitel, TaxChambers LLP
David M. Piccolo, TaxChambers LLP

- 3/4 years later, client receives audit letter
- First steps after receiving audit letter
- How to deal with auditors
- Disclosure requirements and solicitor-client privilege
- Reassessment – the importance of the Minister's reassessing position
- Tips and traps

11:00 am **Notice of Objection**
Bhuvana Sankaranarayanan, Borden Ladner Gervais LLP (Ottawa)

- CRA Appeals – pros and cons
- What can CRA Appeals officers do for you?
- Did the reassessment position change?
- Tips and traps

11:20 am **Tax Court of Canada**
Adam Gotfried, McMillan LLP

- Pleadings
- Discovery and documentary disclosure
- Experts witnesses
- Understanding principled settlements
- Trial

PART III: Debrief

11:45 am **Debrief**
Bhuvana Sankaranarayanan, Borden Ladner Gervais LLP (Ottawa)
Evan Schmid, Blake, Cassels & Graydon LLP

- Was it worth it?
- Could the tax planner have acted differently?
- Could the tax litigator have acted differently?
- Did the tax planner and tax litigator communicate effectively?

12:15 pm Q&A Session

12:30 pm Closing Remarks and Program Concludes

PROGRAM REGISTRATION IS ONLINE **www.oba.org/pd**

Questions? pd@oba.org