



Items to Consider

- Cash - Do you have the funds to cover the tax liability?
- Time Value of Money - Does the tax liability outweigh the earning potential of investing those funds instead?
- Deferral loss in corporation - by triggering a large capital gain does it affect your adjusted aggregate investment income enough to reduce the available small business deduction ("SBD")?
- Alternative Minimum Tax ("AMT") - Would this apply?
- Property transfer tax ("PTT") - does it apply to your transaction? If not, does it create a bare trust and Land Owner Transparency registry filing requirements
- General Anti-Avoidance Rule ("GAAR") - does GAAR apply?