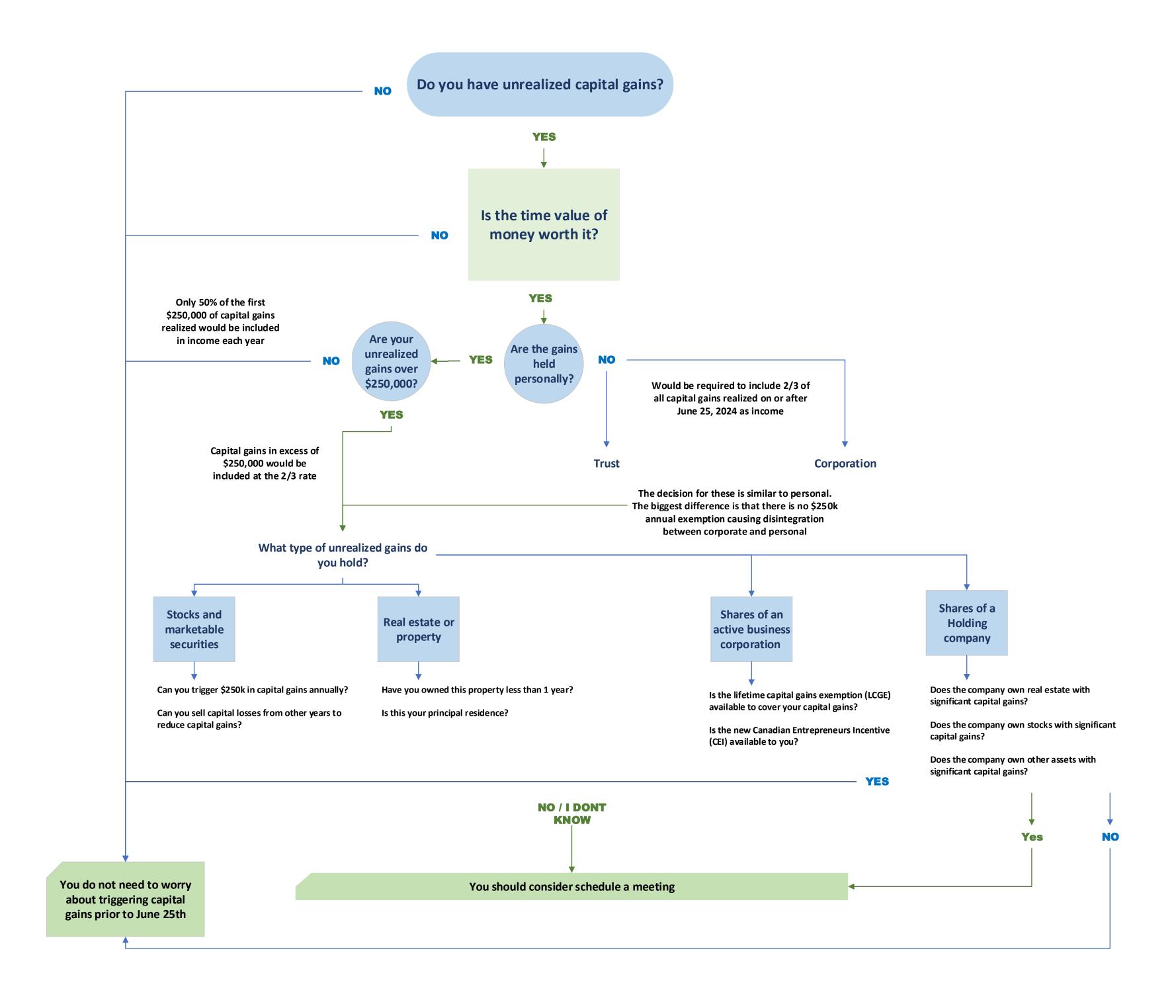


Disclaimer: The resources provided herein are based on our preliminary review and opinions of the 2024 Federal budget and information released by Finance Canada as of the date of the webinar. Please be advised that this information is subject to change and may not be comprehensive or reflect the most current legal developments. The information is not intended to provide, and should not be relied upon for, accounting, legal, or tax advice. We recommend that you consult with a qualified professional advisor before making any decision or taking any action that may affect your finances or your business. This disclaimer is not intended to limit or exclude any liability that cannot be limited or excluded under applicable law.



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?

General Anti-Avoidance Rule ("GAAR") - does GAAR 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