

Tax Planning for Corporate Owner-Managers

Enrol
Risk Free
Take a Free Trial:
www.knowledgebureau.com



Only from

Knowledge Bureau®
Excellence in Financial Education

OF SPECIAL INTEREST TO:

- Accountants
- Bookkeepers
- Tax professionals
- Tax preparers looking to expand their businesses

- Expand your career with skills on constructing tax-efficient compensation plans
- Advise business owners and managers on the best way to receive compensation
- Master the salary-dividend-bonus mix to maximize tax efficiency for your clients

Study On Your Terms and Time in Our World-Class Virtual Campus

- Individualized study plans, instructor support
- 24/7 access to online lessons, quizzes
- Valuable e-journals, software, calculators
- Testing, accreditation and certification
- Easy pay plan customized to fit your budget
- Risk-free enrolment

How to Enrol in Your Self-Study Course Today

1. Enrol online at www.knowledgebureau.com
 2. Scan and email the completed registration form to our Registrar at registrar@knowledgebureau.com
 3. Call our Registrar toll-free at 1-866-953-4769
 4. Fax your registration form to 1-204-953-4762
- Free educational consultation available**

TAX PLANNING FOR CORPORATE OWNER-MANAGERS

Learn to define the components of compensation, including salary, dividends, and bonuses, their tax attributes and the opportunities and/or constraints imposed by recent income tax. Acquire the knowledge and skills required to provide advice throughout the year with a view to minimizing the total amount of income taxes paid by the family. Apply recent personal/corporate tax changes to the family's best benefit using true-to-life case studies. This newly updated course will explain how and provide the experience and credentials to better manage owner-manager compensation.

CONTENT DESCRIPTION & KEY CONCEPTS

As a result of recent corporate tax rate changes and adjustments to the taxation of dividends, one of the key issues faced by the owner/manager of a private business is how to best manage his or her compensation to maximize the amount of after-tax income available to the family. Equip yourself with a broad understanding of the tax changes as well as the compensation planning options available for the family business and its family members.

CERTIFIED SKILLSETS YOU WILL LEARN

The student will learn:

- a thorough understanding of recent income tax changes regarding the taxation of dividends, salary, taxable and tax free benefits, retirement investment planning opportunities, and deferred compensation programs in the corporation and for the owner and family on their personal tax returns. A basic understanding of family income splitting benefits, opportunities and obstacles.
- How to split corporate income out to family members using salaries & benefits, dividends, family trusts and holding companies.
- How to structure deferred income plans, including registered and non-registered pension plans, registered retirement savings plans, TFSA planning, deferred profit sharing plans, retirement compensation arrangements and salary deferral arrangements.

COURSE COMPONENTS

MULTI MEDIA INTRODUCTION – Your virtual instructor overviews key concepts in each chapter.

KNOWLEDGE JOURNAL TEXTBOOK – A full course manual containing detailed study materials, chapter by chapter.

EVERGREEN EXPLANATORY NOTES – A comprehensive reference library.

PRACTICE MANAGEMENT THESIS – Your formal case study online: a great review before your final exam.

TESTING – Chapters end with multiple-choice quizzes and true-to-life cases. A comprehensive final exam is written at the end of your studies.

ACCREDITATION – Earn 30 CE/CPD credits per course.

TABLE OF CONTENTS

- 1 The Taxation of Business Income and Its Integration in Personal Taxation
- 2 Understanding Family Compensation Requirements
- 3 Income Tax Treatment of Salary
- 4 Income Tax Treatment of Dividends
- 5 Other Compensation Issues – Benefits, Shareholder Loans
- 6 Income Splitting, Kiddie Tax
- 7 Basic Issues in Using a Holding Company or Trust
- 8 Registered Deferred Income Plans
- 9 Unregistered Deferred Income Plans
- 10 Planning Pitfalls – the Capital Gains Deduction, CNIL, ABILs

Study Time: 30 hours

STEP 1: STUDENT IDENTIFICATION

Name	Returning Student ID #

Company	

Address	

City	Province
_____	_____
Postal Code	Email
_____	_____
Phone with Area Code	Fax
_____	_____
Referred By	Current Designations/Licensing
_____	_____

STEP 2: TUITION FEES

- Single Course Tuition Fee** **\$795**
- Electronic Textbooks** **No Extra Charge**
- Hard Copy Textbooks and Delivery** **\$ 95**
- OR**
- Choose Certified Skills Diploma or Designation Program and save**

See www.knowledgebureau.com for tuition funding options and details on qualifying for tax credits.

STEP 3: PAYMENT PLANS

- Full Payment Plan** (Branch Office study groups save 10%):
Number of Courses: _____ A x fee from Step 2 = B below
- | | |
|-------------------------------------|------------|
| TOTAL TUITION FEES: | \$ _____ B |
| Hard Copy and Delivery (see step 2) | \$ _____ C |
| SUBTOTAL (B + C) | \$ _____ D |
| GST/HST (885004713RT001) | \$ _____ E |
| TOTAL DUE (D + E) | \$ _____ F |
- EZ-Pay Instalment Plan:** Call 1-866-953-4769 for details.

STEP 4: PAYMENT METHODS

- CREDIT CARD:** Visa MC Amex Expiry Date ___ / ___
- Card Number _____
- Name on Card _____
- Signature _____

STEP 5: REGISTRATION OPTIONS

Phone: 1-866-953-4769 **Fax:** 1-204-953-4762
Online: www.knowledgebureau.com
Email: registrar@knowledgebureau.com

- Unless box is checked, I provide consent for you to store my contact information and inform me of my progress and future educational opportunities.