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2013 TAX LAW FOR LAWYERS

May 26-31, 2013

Queen's Landing Hotel, Niagara-on-the-Lake, Ontario

Conference Co-Chairs:

Brian R. Carr, KPMG Law LLP

Ed Kroft, Q.C., Blake, Cassels & Graydon LLP

SUNDAY, MAY 26

12:15 pm - 1:30 pm	REGISTRATION AND LUNCH
1:30 pm - 1:45 pm	CONFERENCE WELCOME AND INTRODUCTION Brian R. Carr, KPMG Law LLP (Toronto)
1:45 pm - 2:45 pm	CHOICE OF BUSINESS VEHICLES Richard Lewin, Heenan Blaikie LLP (Toronto)
2:45 pm - 3:00 pm	REFRESHMENT BREAK
3:00 pm - 4:00 pm	INTRODUCTION TO TAX ATTRIBUTES Michael Templeton, McMillan LLP (Toronto)
4:00 pm - 5:30 pm	* CASE STUDY: A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition Speakers: Richard Lewin, Heenan Blaikie LLP (Toronto) Michael Templeton, McMillan LLP (Toronto) Brian J. Wilson, Wilson Vukelich (Markham)
5:30 pm - 6:30 pm	DINNER
6:30 pm - 7:30 pm	ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS Brian J. Wilson, Wilson Vukelich LLP (Markham)
7:30 pm - 7:45 pm	REFRESHMENT BREAK
7:45 pm - 9:00 pm	GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS W. Jack Millar, Millar Kreklewetz LLP (Toronto)



MONDAY, MAY 27

7:00 am - 8:00 am	BREAKFAST
8:00 am - 9:15 am	ROLLOVERS – SECTION 85 Jerald M. Wortsman, <i>McCarthy Tétrault LLP</i> (Toronto)
9:15 am - 9:30 am	BREAK
9:30 am - 10:45 am	CORPORATE DISTRIBUTIONS Mark Brender, <i>Osler, Hoskin & Harcourt LLP</i> (Montreal)
10:45 am - 11:00 am	REFRESHMENT BREAK
11:00 am - 12:15 pm	SHARE EXCHANGES (SECTION 51, 85.1, 86 and 86.1) Don Cherniawsky, <i>Felesky Flynn</i> (Edmonton)
12:15 pm - 1:15 pm	LUNCH
1:15 pm - 2:30 pm	AMALGAMATIONS AND WIND-UPS Ronald Richler, <i>Blake Cassels & Graydon LLP</i> (Toronto)
2:30 pm – 2:45 pm	BREAK
2:45 pm - 4:15 pm	* CASE STUDY: Section 85 Speakers: K. A. Siobhan Monaghan, <i>Davies, Ward Phillips & Vineberg LLP</i> (Toronto) Ronald Richler, <i>Blake Cassels & Graydon LLP</i> (Toronto) Don Cherniawsky, <i>Q.C., Felesky Flynn</i> (Edmonton) Jerald M. Wortsman, <i>McCarthy Tétrault LLP</i> (Toronto)
4:15 pm – 4:30 pm	REFRESHMENT BREAK
4:30 pm - 5:45 pm	DIVISIVE REORGANIZATIONS K. A. Siobhan Monaghan, <i>Davies, Ward Phillips & Vineberg LLP</i> (Toronto)
6:15 pm	DINNER Free evening with optional wine tour and dinner. Please RSVP on registration form

* Indicates Small Group



TUESDAY, MAY 28

7:00 am - 8:30 am	BREAKFAST
8:30 am - 9:45 am	FINANCING ISSUES Mark Meredith, <i>KPMG Law LLP</i> (Vancouver) John Lorito, <i>Stikeman Elliott LLP</i> (Toronto) Jeff Trossman, <i>Blake, Cassels & Graydon LLP</i> (Toronto)
9:45 am - 10:00	REFRESHMENT BREAK
10:00 pm - 12:30 pm	FINANCING ISSUES (continued)
12:30 pm - 1:30 pm	LUNCH
1:30 pm - 2:30 pm	PURCHASE AND SALE OF A BUSINESS/ASSET SALES Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto)
2:30 pm - 2:45 pm	REFRESHMENT BREAK
2:45 pm - 3:45 pm	PURCHASE AND SALE OF A BUSINESS/SHARE SALES Douglas Cannon, <i>McCarthy Tetrault LLP</i> (Toronto)
3:45 pm - 5:30 pm	* CASE STUDY: Purchase and Sale of a Business/Tax Issues in Documentation Speakers: Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto) Douglas Cannon, <i>McCarthy Tetrault LLP</i> (Toronto) Robin MacKnight, <i>Wilson Vukelich LLP</i> (Markham)
5:30 pm - 6:30 pm	DINNER
6:30 pm - 7:20 pm	KEYNOTE SPEAKER The Honourable Mr. Justice Marshall Rothstein, <i>Supreme Court of Canada</i> (Ottawa)
7:25 pm - 8:45 pm	PARTNERSHIPS Robin MacKnight, <i>Wilson Vukelich LLP</i> (Markham)

* Indicates Small Group

WEDNESDAY, MAY 29

7:00 am - 8:30 am	BREAKFAST
8:30 am - 9:45 am	STATUTORY INTERPRETATION Brian Arnold (London)



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- 9:45 am - 10:45 am** **SUPREME COURT OF CANADA ADVOCACY**
Al Meghji, Osler, Hoskin & Harcourt LLP (Toronto)
- 10:45 am - 11:00 am** **REFRESHMENT BREAK**
- 11:00 am – 12:15 pm** **TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT**
Ed Kroft, Q.C., Blake, Cassels & Graydon LLP
- 12:15 pm - 1:45 pm** **LUNCH WITH SPEAKERS:**
RISK MANAGEMENT FOR TAX ADVISORS
Brian R. Carr, KPMG Law LLP (Toronto)
Ed Kroft, Q.C., Blake Cassels & Graydon
- 1:45 pm – 3:00 pm** **TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION**
Robert McMechan, Ph.D., TaxAssistance.ca, Barrister & Solicitor (Ottawa)
The Honourable Patrick Boyle, Tax Court of Canada (Ottawa)
- 3:00 pm - 3:15 pm** **REFRESHMENT BREAK**
- 3:15 pm - 4:30 pm** **PRACTICE DILEMMAS: Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues**
Panel Discussion:
Ed Kroft, Q.C., Blake, Cassels & Graydon LLP
Robert McMechan, Ph.D., TaxAssistance.ca, Barrister & Solicitor (Ottawa)
Alan M. Schwartz, Q.C., Fasken Martineau DuMoulin LLP (Toronto)
- 4:30 pm – 4:45 pm** **REFRESHMENT BREAK**
- 4:45 pm – 6:00 pm** **PRACTICE DILEMMAS (continued)**
- 6:00 pm – 7:00 pm** **DINNER**
- 7:00 pm – 8:15 pm** **THE GENERAL ANTI-AVOIDANCE RULE**
Panel Discussion:
Ed Kroft Q.C., Blake, Cassels & Graydon LLP
Ed Harris, Q.C., McInnes Cooper (Halifax)
Ian MacGregor, Q.C., Osler, Hoskin & Harcourt LLP (Ottawa)
Deen Olsen, Justice Canada, Tax Law Services Branch (Ottawa)
- 8:15 pm-8:30 pm** **REFRESHMENT BREAK**
- 8:30 pm – 9:30 pm** **THE GENERAL ANTI-AVOIDANCE RULE (continued)**



THURSDAY, MAY 30

- 7:00 am - 8:30 am** **BREAKFAST**
- 8:30 am - 11:00 am** **OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES**
Robert Raizenne, Osler, Hoskin & Harcourt LLP (Montreal)
- 11:00 am - 11:15 am** **REFRESHMENT BREAK**
- 11:15 am - 12:30 pm** **TAXPAYER MIGRATION**
Colin Campbell, Faculty of Law, University of Western Ontario (London)
- 12:30 pm - 1:30 pm** **LUNCH**
- 1:30 pm - 3:00 pm** **INBOUND INVESTMENT - CROSSBORDER ISSUES**
Panel Discussion:
Christopher Steeves, Fasken Martineau DuMoulin LLP (Toronto)
Maralynne A. Monteith, WeirFoulds LLP (Toronto)
Blake Murray, Osler, Hoskin & Harcourt LLP (Toronto)
- 3:00 pm - 3:15 pm** **REFRESHMENT BREAK**
- 3:15 pm - 5:15 pm** ***CASE STUDY: CROSSBORDER ISSUES**
Speakers:
Christopher Steeves, Fasken Martineau DuMoulin LLP (Toronto)
Maralynne Monteith, WeirFoulds LLP (Toronto)
Blake Murray, Osler, Hoskin & Harcourt LLP (Toronto)
Colin Campbell, Faculty of Law, University of Western Ontario (London)
- 5:30 pm – 6:30** **DINNER**
Free evening, dine at leisure in Queen's Landing Restaurant

* Indicates Small Group

FRIDAY, MAY 31

- 7:00 am - 8:00 am** **BREAKFAST**
- 8:00 am - 9:00 am** **STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES**
Elizabeth Boyd, Blake, Cassels and Graydon LLP (Toronto)
- 9:00 am - 9:45 am** **LIFE, DEATH AND TAXES: PLANNING STRATEGIES FOR THE FINAL EXIT**
Evelyn Schusheim, Cummings, Cooper, Schusheim & Berliner LLP (Toronto)
Prof. Catherine Brown, Faculty of Law, University of Calgary (Calgary)
Elena Hoffstein, Fasken Martineau DuMoulin LLP (Toronto)
- 9:45 am - 10:00 am** **REFRESHMENT BREAK**



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12:15 pm - 12:30 pm

LUNCH BREAK

12:30 pm - 1:30 pm

WORKING LUNCH:

NON-RESIDENT TRUSTS AND OFFSHORE INVESTMENT FUND PROPERTIES

Paul Gibney, *Thorsteinssons LLP* (Toronto)

1:30 pm

CLOSING REMARKS

Ed Kroft Q.C., *Blake, Cassels & Graydon LLP*

