

**AGENDA SUBJECT TO CHANGE WITHOUT NOTICE – December 18, 2019**

<b>ATAP 2020 Tax Update Seminar</b>		
Sheraton Toronto Airport Hotel, Toronto, ON		
<b>Friday January 17, 2020</b>		<i>Subject to change without notice</i>
<b>8:00am</b>	<b>Registration Open</b> Registration will be open in the lobby outside the Muskoka Room. See Toni to register.	<b>Toni De Vries</b>  <b>ATAP Admin</b>
<b>8:00am</b>	<b>Breakfast is Served ...</b>  Breakfast is available in the MacIntosh rooms	
<b>9:00am</b>	<b>Welcome and Opening Comments</b>  Master of Ceremonies – James Peterson	<b>James Peterson</b>  <b>ATAP Director</b>
<b>NEW FOR 2020</b>	Friday’s Tax Update is powered by Knowledge Bureau and as an optional choice available to ATAP Members, the KB Tax Journal is <b>available by pre-order only</b> to APATC Members at a reduced price of \$195 plus HST. <a href="#">Order yours today</a> and before Jan. 10 to avoid disappointment.	
<b>9:15am</b>	<b>What’s New In Personal Taxation</b> <ul style="list-style-type: none"> <li>• What’s new at CRA – The All-New T1 for 2020</li> <li>• What’s new at Finance Canada?</li> <li>• Shake out the cobwebs: a review of what’s new for 2019</li> </ul>	<b>Evelyn Jacks</b> Powered by: <b>Knowledge Bureau</b>
<b>10:30am</b>	<b>Stretch, Break &amp; Re-fuel</b>  Refreshments available in the Muskoka Lobby	<i>Sponsored by:</i>
<b>10:45am</b>	<b>Focus on Employment Income, Deductions &amp; Credits</b> <ul style="list-style-type: none"> <li>• Employer sponsored and private retirement plans, dues and non-refundable credits</li> <li>• Home-based employment deductions (T777) and (T2200)</li> <li>• Employed commission salespeople, sales expenses, home office, and auto expenses</li> <li>• Canadian forces personnel</li> <li>• Executives and their stock options</li> <li>• The Clergy</li> <li>• Working families - disability supports care, childcare, moving expenses, CWB</li> <li>• Northern residents</li> </ul>	<b>Walter Harder</b> Powered by: <b>Knowledge Bureau</b>
<b>12:00pm</b>	<b>Lunch is Served ...</b>  Lunch is available in the Muskoka Lobby	

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<b>1:00pm</b>	<b>FOCUS ON PROPRIETORSHIPS - T2125 and Schedules</b> <ul style="list-style-type: none"><li>• Reporting sources of income: fiscal year-ends, cash vs accrual</li><li>• Acquiring assets: new capital cost allowance rules for 2018-2027</li><li>• The Gig Economy - self-employed consultants</li><li>• Retail stores - inventory-based and online</li><li>• Professionals</li><li>• Farming and fishing with inventory provisions and drought deferrals</li><li>• Deductions: full, restricted, mixed use, conferences and training, cell phones, GST/HST</li><li>• Partnerships: arm's length, spousal partnerships, with adult children</li><li>• Time for sale or incorporation: transfer/sale of assets, terminal loss, recapture, rollovers, other provisions</li></ul>
	<b>Walter Harder</b> <i>Powered by:</i> <b>Knowledge Bureau</b>
<b>1:45pm</b>	<b>FOCUS ON PERSONAL RESIDENCES</b> <ul style="list-style-type: none"><li>• Principal residences and 2nd personal residences</li><li>• Home office rules - tips and traps</li><li>• Change of use (rental to personal, personal to rental)</li><li>• Calculating rental income in Canada, income from second residences abroad</li><li>• Principal residence exemptions, adventures or concerns in the nature of trade, residences as inventory, farm properties, fishing boats and yachts, multiple unit dwellings, other Principal Residence disposition variations</li></ul>
	<i>Powered by:</i> <b>Knowledge Bureau</b>
<b>2:30pm</b>	<b>Stretch, Break &amp; Re-fuel</b> Refreshments available in the Muskoka Lobby
	<i>Sponsored by:</i>
<b>2:45pm</b>	<b>Various Advocacy Files</b>
	<b>Ryan Mallough</b> <i>Sponsored by:</i> <b>CFIB</b>
<b>3:00pm</b>	<b>FOCUS ON INCOME FROM PROPERTY &amp; INVESTMENTS</b> <ul style="list-style-type: none"><li>• Investment Income:</li><li>• Dispositions:</li><li>• Real estate: mortgage foreclosures, conditional sales repossessions</li><li>• Deductions: interest</li><li>• Credits: foreign and donation</li><li>• Insurance: exempt and non-exempt policies</li><li>• TOSI, Attribution Rules, AMT</li><li>• Listed personal use and personal use properties</li></ul>
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<b>4:00pm</b>	<b>FOCUS ON RETIREES: COMMUTING DEFINED BENEFIT PENSION PLANS</b> New rules clarify the CRA's position on tax treatment afforded to members of defined benefit pension plans who are commuting values into various pension options. Review principles for advising clients who have questions about their pension options for 2019 forward. Also review tax filing requirements in the year of death. <ul style="list-style-type: none"><li>• Case study: income reporting and deductions, income splitting, income layering</li><li>• Case study: reporting income on death of a taxpayer</li></ul> Also: US real estate, dispositions, T1135 rules	<b><i>Powered by:</i></b> <b>Knowledge Bureau</b>
<b>4:45pm</b>	<b>Recapping the Day &amp; Open Discussion</b> <ul style="list-style-type: none"><li>• discuss our social platforms (Paul Rozario)</li><li>• CPD credits (James Peterson)</li></ul>	<b>James Peterson</b>  <b>ATAP Chair</b>
<b>5:30pm</b>	<b>Dinner is Served ...</b> ATAP Annual "Dinner Out" is being held at <b>Olivo</b> inside the hotel. Pre-booking is required when you register for the Seminar.	<b>Olivo Restaurant</b> Pre-Registration is required
<b>7:30pm</b>	<b>Hospitality Room</b> Join us in the Macintosh Room for an evening of networking and discussions with your fellow members and seminar attendees.	<b>ATAP</b>