

**Impact of the Budget Changes, Revisiting the Mechanics of
Alter Ego, and Inter-Vivos Trusts**

Thursday, May 22, 2014

Registration: 3:45 pm
Seminar: 4:00 pm – 5:30 pm

Speakers:

- *Christine Brunssen, STI, TEP*, Estate and Trust Advisor, MD Private Trust Company
- *Susan Easterbrook, LLB, CS*, Owner, Susan Easterbrook Professional Corporation
- *Diane Wood, CPA, CFP, TEP*, Tax Partner, KPMG LLP

Summary: The new world and impact of the budget changes on the taxation of Testamentary Trusts, 3-year rule, and change to calendar year reporting. Outline of the detailed changes and discussion on the implications of these new rules on your practice including will preparation, tax planning and notifying clients that are impacted by the changes. Discussion of strategies, recommendations and alternatives for dealing with these changes and the impact on planning.

Revisiting planning alternatives under the Estate Administration Act for joint property (including tips and traps), corporations, inter-vivos and alter ego trusts for privacy and probate planning. The new testamentary trust rules bring a revised emphasis on the use of trusts prior to death. Update on the mechanics of establishing and operating an alter ego and inter-vivos trust for probate and tax planning purposes.

Venue: Main Boardroom, RBC Dominion Securities, 20th Floor, 148 Fullerton Street, London, ON

Online registration available at www.step.ca

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