



**eNews – May 7, 2020**  
**STEP Canada Tax Technical Committee**

**STEP Canada's TOSI Guide – 2nd Edition – April 2020**

STEP Canada is pleased to provide to its valued members an updated consolidated second edition in electronic format of the STEP Canada Guide to the Tax on Split Income (TOSI) Rules. The updated guide is effective as of April 30, 2020.

For members who prefer to continue referencing the original hard copy, a supplement containing the changes and additions in the new edition is also available electronically.

STEP Canada members can access the new edition of this resource and/or the supplement in their My STEP Canada Portal under the Resource Box, after logging on to [step.ca](http://step.ca)

I wish to acknowledge Kevin Wark, LLB, CLU, TEP for authoring the original and this 2nd edition of the guide; and several members of the STEP Canada Tax Technical Committee for acting as reviewers including Maureen Berry, LLM, TEP: Fasken LLP and Chris Ireland, CA, CPA, TEP: PPI Advisory.

We hope that you continue to find the TOSI Guide useful in your practice.

On behalf of STEP Canada,  
Pamela Cross, LLB, TEP

**About STEP:** The Society of Trust and Estate Practitioners is the leading international organization for trust and estates professionals. Headquartered in London, England, it has more than 22,000 members worldwide in 95 countries.

**STEP Canada**, founded in 1998, has 3,000 members with branches in the following cities and regions: Atlantic, Montreal, Ottawa, Toronto, Winnipeg, Calgary, Edmonton, Vancouver and chapters in Okanagan Valley, Saskatchewan, and Southwestern Ontario. STEP is a multi-disciplinary organization with the most experienced and senior practitioners in the field, including: lawyers, accountants, financial planners, insurance advisors and trust professionals. They provide domestic and international advice on trust and estates, including planning, administration and related taxes.

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