STEP Canada Insider

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Welcome to the STEP Canada Insider

With access to the monthly STEP Insider, readers receive the latest news about the STEP organization, branch/chapter activity, national conference updates, current practitioner opportunities, education information, and more!

Next Scheduled Branch/Chapter Events

Click here to discover upcoming regional branch and chapter events.

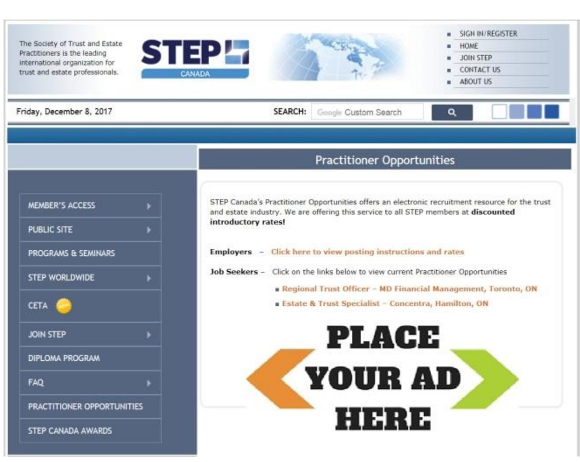
Practitioner Opportunities

Current Career Opportunities
Visit our online job board any day of the week for the most up-to-date job postings.

- Estate & Trust Specialist – Concentra, Hamilton, ON
- Regional Trust Officer – MD Financial Management, Toronto, ON

STEP Canada's Practitioner Opportunities service is a great resource for practitioners in the trust and estate industry who are seeking new professional ventures, and offers employers the chance to connect with qualified people. STEP members receive a discounted rate to post on our job board.

We offer 30-day job postings, which can be viewed 24 hours a day, 7 days a week.
Our website receives more than 3,500 visits per month, and traffic is driven to the Practitioner Opportunities page via our monthly e-newsletter, the STEP Insider, which is shared with our membership of over 2,500 qualified potential candidates. To learn more about this service, please click here.



Education Center

French Education Initiatives
The first class of students enrolled in the French Diploma Program are about to hit the books! The much-anticipated Law of Trusts course in French, Droit des fiducies, has gone to press, and the second course is well underway. The French CETA program is set to launch shortly. We are excited to be offering these new courses with a civil law focus, and look forward to building enrollment as the new year approaches. Click here for more information, or contact education@step.ca.

Certificate in Estate and Trust Administration (CETA)
The next set of exams are scheduled for March 5 and September 17, 2018. If you have received a passing mark on your latest exam and would like to register for the next CETA course, please do so here. The CETA3 course, Estate and Trust Taxation, has been updated. All registered students will have automatic access to the newly revised 2nd Edition this week.

Diploma Program
Exams are currently being graded. Students can expect to receive their marks in January 2018. The next exam dates are scheduled for May 14 and November 26, 2018. Students are able to register and pay for diploma courses using our new online registration system. Please note, in order to register online, you will be required to create a STEP profile if you haven't already done so. Click here to register.

Qualified Practitioner Program
Essay marks haven been distributed to students who submitted an essay on October 1. The next essay intake date is May 1, 2018. Click here for the pre-approved list of essay topics for 2018.

Visit www.step.ca/opportunity.aspx

Learn More

Contact Education

Happy Holidays from STEP Canada

Wishing all of our members and their families a very happy holiday season! Please note, the STEP Canada National Office will be closed from Monday, December 25 through Monday, January 1.

Happy Holidays

from STEP Canada

From left to right: Milly Fernandes (Executive Assistant & Office Coordinator), Anna Tcymbal (Accountant), Janet Gerongco (Education Coordinator), Michael Dodick (COO), Alison Morgan (Education Consultant - French Initiatives), Janis Armstrong (Director of Business Development), Maria Fresco (Member Services Administrator), Allison Breininger (Marketing & Events Assistant), Ashley Woolley (Member Services Team Lead), Dragan Loncar (IT Manager)

Registration NOW Open! STEP Canada Full-Day Course: Taxation at Death and Post Mortem Planning

Presented by: *Chris Ireland, CPA, CA, TEP, Vancouver: PPI Advisory; Deputy Chair, STEP Canada*

This course reviews various tax and legal issues pertaining to post mortem planning for the ownership of private company shares and other taxation on death issues, specifically:

Taxation on death – an overview of the deeming rules; review of the various rollovers on death and the QSBC exemption; review of the rules pertaining to certain special assets – registered plans, rental real estate, principal residence; charitable donations; and a review of the various terminal returns.

Post mortem planning for private company shares – three case studies; illustrating the three levels of tax; overview of the post mortem planning alternatives (including the impact of the July 18, 2017 Federal Government proposals); a review of the Income Tax Act provisions that could apply; tax rate considerations; general rules and planning considerations; detailed review of the case studies; hybrid planning and whether or not it is still possible; stop-loss rules; “short snappers” for the tax and legal considerations; review of a post mortem planning decision tree; and an overview of the reference materials. US content will be limited to issue identification and not a detailed review.

Registration fees include 6.50 technical hours of CPD; binder & USB of course materials; reference resources; refreshments and buffet lunch. Registration opens at 8:30 am; course begins at 9:00 am; course adjourns at 4:30 pm.

Exclusive to registrants of this course – specific areas of this course material affected by the final outcome of the July 18, 2017 Department of Finance consultation paper and draft legislation will be summarized with planning considerations in early-spring via webcast featuring Chris Ireland.

STEP Member	**$495.00 + tax**
Not a STEP Member	**$645.00 + tax**

Register Now!

Coming to your area:
**Capacity is limited to 45 students.*

Date	Branch/Chapter	Location
September 14, 2017	Vancouver *CONCLUDED*	UBC Robson Square, Vancouver
September 19, 2017	Okanagan *CONCLUDED*	Hotel Eldorado, Kelowna
October 5, 2017	Atlantic *CONCLUDED*	Casino Nova Scotia, Halifax
October 26, 2017	Calgary *CONCLUDED*	The Ranchmen's Club, Calgary
November 15, 2017	Edmonton *CONCLUDED*	Royal Glenora Club, Edmonton
November 23, 2017	Saskatchewan *CONCLUDED*	Delta Bessborough, Saskatoon
December 5, 2017	Toronto *CONCLUDED*	Ivey Leadership Centre, Toronto
December 7, 2017	London & SWO *CONCLUDED*	Four Points by Sheraton, Cambridge
January 23, 2018	Montreal	Le Centre Sheraton Montréal
January 25, 2018	Ottawa	Rideau Club, Ottawa
February 1, 2018	Winnipeg	Fairmont Winnipeg, Winnipeg

Live National Webcast - July 18th Tax Proposals Q & A Recap

Over 500 practitioners registered to attend STEP Canada's November 24 webcast on the July 18th Tax Proposals. The webcast outlined STEP's quick response to the tax proposals, the subsequent submission to Finance, and Finance's consequent responses thus far. Panellists presented a structured summary of the critical issues (120.4(4), 84.1, Capital Gain multiple rules), and responded to numerous questions submitted by members.

Thank you to those who submitted questions for the live expert panel Q & A. We've received a lot of great feedback and will continue to offer our members the most relevant industry news and discussion.

Here's what some of our members had to say about the webcast:

"I enjoyed the insight into 'Why Did Finance Introduce This Legislation?' as it shed some light on areas that I previously didn't think of"

"I appreciate STEP's proactive leadership in keeping members apprised of impact of legislative issues"

"The webcast was an excellent and timely recap of the July and October announcements about proposed changes to the taxation of private corporations and their shareholders!"

The webcast footage is archived and available for online viewing by registered deleagtes. To access the recording, simply click on the same link used to view the live webcast. This link can be found in the webcast reminder email sent from WEBKASTS.com (support@webkasts.com) on November 22. If you did not register for the webcast and would like to view the archived footage, please contact memberservices@step.ca.

French Education Initiatives

STEP Canada is excited to announce that the Diploma and CETA education programs, redesigned to incorporate civil law, are now available in French. The first (of four) courses in each program,

- **Diploma 1: Law of Trusts**
- **CETA 1: Foundations of Estate and Trust Administration**

were originally structured after the highly successful English versions. The subsequent courses of these programs will be released over the next 2 years.

Picture above: course author, Caroline Rhéaume at the Association de planification fiscale et financière (APFF) in Montreal.

Click here to learn more about this exciting new offering.

Family Enterprise Advisor (FEA) Program - Special Offer for STEP Members

Family Enterprise Xchange (FEX) is once again pleased to offer **STEP members a 10% discount on 2018 offerings of the FEA Program**. This is the only professional development program leading to a designation that will distinguish you as a Family Enterprise Advisor (FEA) to business families. Whether you are an accountant, lawyer, banker, investment advisor, wealth manager or insurance professional, the FEA Program augments your formidable technical skills with strategies and tools to incorporate social and human considerations into your role as a trusted advisor. Visit family-enterprise-xchange.com/fea for details.

2018 FEA PROGRAMS
Toronto: January 25 I Vancouver: January 29 I Calgary: May 28

To learn more, contact **Peter Cotterill**:
pcotterill@family-enterprise-xchange.com | 778.991.3365

TEP Testimonial:
"As much as the TEP designation identifies qualified trust and estate practitioners, the FEA designation is quickly becoming the standard in Canada to identify family enterprise advisory specialists. The FEA Program compels advisors to step back from their technical wheelhouse and provides critical context for advisors in their work with transgenerational family businesses."

- **Cindy Radu** TEP, FEA | Partner BDO Canada LLP

STEP/CRA Round Table Question Collection

The STEP/CRA Round Table Committee invites your questions for consideration at the next round table. Please submit your question(s) to STEProundtablequestions@step.ca.

20th National Conference 2018

Mark your calendars! STEP Canada's 20th National Conference is scheduled for Monday and Tuesday, May 28-29, 2018 at the Metro Toronto Convention Centre.

LAST CALL FOR SESSION PROPOSALS!
If you have an idea for a panel, please send a proposal including subject title, description of idea/session, and if applicable possible speaker(s) to jarmstrong@step.ca.

Branch & Chapter Events

For event details and registration, click here to access branch/chapter microsites.

Upcoming 2017-18 Branch/Chapter Events

Winnipeg Branch
Tuesday, December 12
"If CRA Comes Knocking", what do I do regarding client files and communications?

Edmonton Branch
Thursday, December 14
Benefitting Special Beneficiaries

Montreal Branch
Thursday, December 14
Planning for people with disabilities – The RDSP, a solution or problem?

London & SWO Chapter
Wednesday, January 10
Gifts and Loans to Children, Joint Property Ownership Issues and Documentation

Okanagan Chapter
Thursday, January 11
Round Table Discussion: Share Attributes and Valuation Issues – Practice in the BC Interior

Ottawa Branch
Wednesday, January 17
Philanthropy - Taxation and Best Practices

Saskatchewan Chapter
Wednesday, January 17
Planning Opportunities for Dependent Children and Adults

Toronto Branch
Wednesday, January 17
Legal and Case Law Update

Atlantic Branch

Thursday, January 18
Wealth Transfer for Business Succession

Calgary Branch

Wednesday, January 24
Case Law Update

Vancouver Branch

Thursday, January 25
2017 Year in Review

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