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Subject: July 18, 2017 Private Corporation Tax Proposals

Hello Everyone,

My name is Kim Moody. I am a Canadian tax expert. I am apparently one of the hundreds – if not thousands – of tax professionals who are “spreading myths / misunderstandings /

misinformation” about your government’s July 18, 2017 tax proposals. Trust me.....I’m not spreading myths or misinformation nor do I misunderstand the proposals. I think it’s fair to say that tax law is difficult. I’m in the business of interpreting “difficult”, and I understand the July 18, 2017 proposals. Ultimately, if the tax profession is concerned, then – respectfully - you should listen. I have no vested stake in the outcome of these proposals; I simply want a better Canada for all.....not just the poor, the middle class or the rich. I want a better Canada for ALL.

I have been very concerned about the misleading statements coming both from the Minister’s office and from the Department of Finance. Accordingly, I started tracking some of the statements with short rebuttals. You’ll find that document attached. Please read it. The misleading information continues to be released with relentless ambition. For example, a news release was released by the Department of Finance today at <http://www.fin.gc.ca/n17/17-080-eng.asp> . I will not specifically respond to all of the assertions made in the press release since the attached document has addressed virtually all of it before. However, I’ll bring one quote to your attention: There is misinformation about our Government's proposals that needs to be dispelled. For example, reasonable dividends paid to adult family members will not be affected. And our proposal on passive investment income will only be effective going forward, while still protecting an owner's ability to invest in their business and save for downturns.

It is correct that “reasonable dividends” paid to adult family members will not be affected by these proposals. However, as practitioners have stated over and over, defining what will be considered “reasonable” is much easier said than done. The draft legislation with respect to this “reasonableness” test is a mess and simply not workable. There is no misinformation here. Tax practitioners have been very clear about this. Again, we are very qualified to read legislation and have not been saying that “reasonable” dividends cannot be paid to family members. That statement by the Department of Finance is misleading.

The second assertion in the above quote that the proposal on passive investment income will only be effective going forward is also true. No misinformation being stated by the tax community here. There are however numerous other concerns regarding the passive investment proposals that are too lengthy to be stated in this short email. The concerns that have been expressed by many practitioners – including myself – about the retroactive / retrospective effect of the proposals are in respect of the income sprinkling / capital gains deduction proposals and the capital gains conversion proposals. Examples of retrospective / retroactive effects include impacts for individuals who died prior to July 18, 2017, transition of family businesses to related parties and certain other pre-July 18, 2017 transactions.

The attached addresses ALL of the misleading information in the recent news release and I ask you, again, to please read the attached document.

I commend those of you who have had the courage to voice your concerns publicly. I implore other Liberal MPs to please take the time to consider the attached and speak up. Canadians are asking you to consider the concerns seriously. You will be rewarded by your constituents for your genuine concern.

Thank you for your service to Canada. I would be available anytime to chat.

Kim