

The Tax Law Team at Pushor Mitchell Welcomes a New Member:



Tom Fellhauer and Melodie Hope are pleased to welcome Matthew Kraemer to the Tax Law Team.

Together they provide a wide array of skills and experience to serve our clients and their tax law needs.

Tax should not be an afterthought – with our team on your side it won't be.

How Can We Help?

Tax is often one of the largest expenses for any individual or business. Our tax team approach your tax needs and disputes with expertise, creativity and practicality. We assist with the formulation and establishment of tax planning strategies, including:

- income splitting;
- reorganizations of closely-held corporations;
- estate planning and estate freezing;
- planning for professionals, business owners and wealthy families;
- business succession planning; and
- charitable foundations and planned giving.

We also prepare submissions for the Canada Revenue Agency and B.C. Revenue, prepare and file pleadings, and represent clients at trial. When tax disputes arise, our representation and litigation skills relating to income tax, goods and services tax and provincial sales tax assessments and reassessments will assist in a satisfactory resolution. We provide practical advice regarding tax audits.

We can also represent you to take advantage of the CRA's voluntary disclosure/tax amnesty programs.

Reasons to Choose Us

We bring our expertise, experience and commitment to bear for all your business and family needs. Whether it is an incorporation, shareholders' agreement, sale of a business, reorganization, establishment of a trust, or separation agreement, we will provide counsel for your specific needs while maintaining an eye on the tax consequences.

Ensure your business decisions are made with a keen eye on tax implications and efficiencies.

Who To Contact?

Contact us for more information or a confidential consultation.

Tom Fellhauer	250-869-1165	fellhauer@pushormitchell.com
Melodie Hope	250-869-1210	hope@pushormitchell.com
Matt Kraemer	250-869-1145	kraemer@pushormitchell.com



Representative Services

- **Incorporations**
- **Establishment of trusts:**
 - family trusts
 - alter ego trusts
 - joint partner trusts
 - spousal trusts
 - testamentary trusts
 - asset protection trusts
 - disability trusts
- **Tax efficient buy-sell agreements**
- **Establishment of charitable foundations**
- **Tax structured purchase and sale of businesses**
- **Tax efficient division of assets on marriage breakdowns**
- **Tax dispute representation and litigation**
- **Preparing notices of objection for the CRA and pleadings for tax court**

Should You Incorporate?

Businesses primarily incorporate to minimize taxes and to protect assets. Benefits of incorporation can include:

- income splitting opportunities;
- use of the \$750,000 lifetime capital gains deduction; and
- lower corporate tax rates.

We assist with tax analysis, share structure, incorporations and ongoing corporate tax planning.

Can a Holding Company Better Protect Your Assets?

Holding companies can be used to protect assets, to minimize risks of holding real property and to minimize taxes on the sale of assets.

Do You Have a Tax Efficient Succession Plan for Your Business?

Many businesses face a catastrophic tax liability upon the death of a founding shareholder. We help minimize or avoid these tax costs with the development and implementation of a practical succession plan.

Alter Ego Trust or Joint Partner Trust or a Will – Which is Better?

- Do you have concerns about probate fees and liabilities on death?
- Are you concerned about a family member challenging your will?
- Do you have children from a previous marriage to provide for?

We help you select the best strategy to achieve your objectives.

Is an Estate Freeze or Refreeze Right For You?

- An estate freeze can “freeze” the value of business or capital assets to defer and minimize taxes owing at death.
- An estate freeze can provide income splitting opportunities.
- If business values have decreased, a refreeze can reduce tax liability on estate value at a shareholder’s death.

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