

Cross Border Taxation

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OF SPECIAL INTEREST TO:

- Tax professionals
- Financial advisory firms
- Independent financial advisors
- Accountants

- Expand your practice and career with cross border taxation and planning knowledge
- Advise your clients on the tax impact of various events on both sides of the border
- Cater to an affluent, multi-jurisdictional baby boomer demographic

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- Valuable e-journals, software, calculators
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1. Enrol online at www.knowledgebureau.com
2. Scan and email the completed registration form to our Registrar at registrar@knowledgebureau.com
3. Call our Registrar toll-free at 1-866-953-4769
4. Fax your registration form to 1-204-953-4762

Free educational consultation available

CROSS BORDER TAXATION

As baby boomers age and technology makes it possible for people and businesses to operate globally, economic changes make it appealing for people and businesses to purchase investment property globally. As well as the increase in the sharing of financial information between countries, cross border taxation issues become key for cross border employment, entrepreneurship or asset ownership, as does the issue of residency and U.S. citizenship. Advisors who work with affluent boomers must be prepared to discuss cross border taxation with a comprehensive general knowledge, as well as recognize and advise on how certain actions on both sides of the border affect a person's tax situation.

CONTENT DESCRIPTION & KEY CONCEPTS

The student will learn the key concepts surrounding residency, non-residency, immigration, emigration, taxation of U.S. citizens and residents as well as other the taxation issues surrounding cross-border transactions from a Canadian and U.S. point of view. The course includes all relevant recent tax changes like: Lifetime gift & estate tax exemption has increased to \$5,430,000 and the tax rate on amounts over the exemptions is 40%, Lifetime gift exemption not available for non-residents/non-citizens, Cost to renounce has increased to \$2,350, Non-residents of the U.S. who meet the substantial presence test in the current year (i.e. file treaty form 8833 to claim closer ties to Canada) are required to abide by foreign reporting rules and more.

CERTIFIED SKILLSETS YOU WILL LEARN

Most chapters feature case studies which will ensure that the tax practitioner can adequately explain:

- When Canada and the U.S. tax non-residents
- How Canadian and U.S. tax laws differ
- Filing requirements for U.S. citizens living in Canada & Canadians owning U.S. assets
- Benefits and protections of tax treaties

- How U.S. estate and gift tax apply to U.S. persons as well as non-residents
- What it means to become a non-resident of Canada or the U.S.
- How to enter the United States to work or live
- The tax consequences of terminating residence
- What is FATCA and how does it affect us

COURSE COMPONENTS

MULTI MEDIA INTRODUCTION – Your virtual instructor overviews key concepts in each chapter.

KNOWLEDGE JOURNAL TEXTBOOK – A full course manual containing detailed study materials, chapter by chapter.

EVERGREEN EXPLANATORY NOTES – A comprehensive reference library.

PRACTICE MANAGEMENT THESIS – Your formal case study online: a great review before your final exam.

TESTING – Chapters end with multiple-choice quizzes and true-to-life cases. A comprehensive final exam is written at the end of your studies.

ACCREDITATION – Earn 30 CE/CPD credits per course.

TABLE OF CONTENTS

- 1 Residency
- 2 Immigration and Emigration
- 3 Snowbirds
- 4 Owning Property as a Non-Resident
- 5 Canada-U.S. Tax Treaty
- 6 U.S. Citizenship
- 7 Canadian & U.S. Investments (including FATCA)
- 8 U.S. Estate & Gift Tax
- 9 Renouncing U.S. Citizenship

Study Time: 30 hours

STEP 1: STUDENT IDENTIFICATION

Name	Returning Student ID #
<hr/>	
Company	
<hr/>	
Address	
<hr/>	
City	Province
<hr/>	
Postal Code	Email
<hr/>	
Phone with Area Code	Fax
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Referred By	Current Designations/Licensing

STEP 2: TUITION FEES

- Single Course Tuition Fee** **\$795**
- Electronic Textbooks** **No Extra Charge**
- Hard Copy Textbooks and Delivery** **\$ 95**
- OR**
- Choose Certified Skills Diploma or Designation Program and save**

See www.knowledgebureau.com for tuition funding options and details on qualifying for tax credits.

STEP 3: PAYMENT PLANS

- Full Payment Plan** (Branch Office study groups save 10%):
Number of Courses: _____ A x fee from Step 2 = B below
- | | |
|-------------------------------------|------------|
| TOTAL TUITION FEES: | \$ _____ B |
| Hard Copy and Delivery (see step 2) | \$ _____ C |
| SUBTOTAL (B + C) | \$ _____ D |
| GST/HST (885004713RT001) | \$ _____ E |
| TOTAL DUE (D + E) | \$ _____ F |
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Email: registrar@knowledgebureau.com

- Unless box is checked, I provide consent for you to store my contact information and inform me of my progress and future educational opportunities.