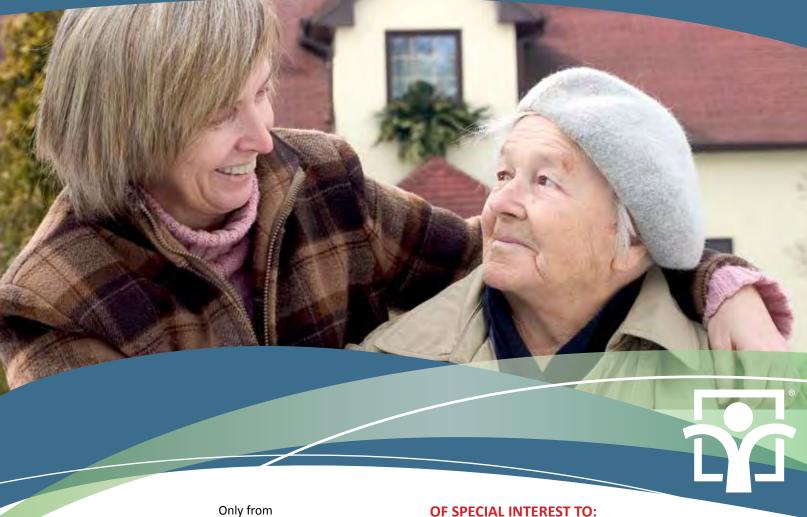
Final Returns on Death of a Taxpayer





- Tax preparers looking to expand their business
- Tax professionals for staff training
- Accountants and bookkeepers
- Financial advisory firms
- Expand your career by adding estate planning to your list of services Learn to prepare final returns in the most tax-efficient manner
- Provide guidance to your clients in estate planning matters

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FINAL RETURNS ON DEATH OF A TAXPAYER

Death is never timely yet it comes to at least 1% of the population each year. Advisors need to be able to help their clients minimize the income tax consequences before the event occurs. The advisor also requires technical expertise in filing the final return(s) of a deceased in order to ensure proper tax planning is arranged at time of death and for the ongoing planning activities of the survivors.

CONTENT DESCRIPTION & KEY CONCEPTS

This course deals comprehensively with the taxation of individuals at death. The student will gain a thorough understanding of how income as well as capital accumulations are taxed when the taxpayer dies as well as strategies to minimize those taxes. Students will start with learning what government cheques may be retained and which must be returned. They will learn how each type of income is taxed, on what returns the income is reported, and strategies to defer taxes where possible. They'll learn how to claim all deductions and credits that are allowed on each return, as well as how to minimize probate fees on assets transferred to beneficiaries. True-to-life case studies involve preparation of 2014 tax returns for deceased taxpayers and their surviving spouses. All known tax changes, including those that will come into effect after 2015 are discussed in the Journal.

CERTIFIED SKILLSETS YOU WILL LEARN

The student will learn how to:

- Understand death as a financial event and discuss its ramifications with clients
- Spot potential income tax problems waiting in the wings for your client alongside the grim reaper
- Ask better questions and bring value to the client relationship by
- identifying possible solutions to those problems
- Identify and discuss creative tax strategies that take advantage of the opportunities presented by death, both in terms of personal and business finances
- Preparation of all possible T1 returns in the year of death.
- Identify opportunities for probate avoidance (applicable only in high probate jurisdictions)

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 Death and Taxes
- 2 Returns in the Year of Death
- 3 Reporting Income
- 4 Capital Assets
- 5 Registered Accounts
- 6 Claiming Deductions
- 7 Non-Refundable Credits
- 8 Refundable Credits
- 9 The Estate

Poturning Student ID #

10 Avoiding Probate Fees

Study Time: 30 hours

STEP 1: STUDENT IDENTIFICATION

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

STEP 2: TUITION FEES	
☐ Single Course Tuition Fee	\$795
☐ Electronic Textbooks	No Extra Charge
☐ Hard Copy Textbooks and Delivery	\$ 75
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STEP 5: REGISTRATION OPTIONS

Phone: 1-866-953-4769 Fax: 1-204-953-4762

Online: www.knowledgebureau.com
Email: registrar@knowledgebureau.com

Signature

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