

BIOS

Jeremy J. Herbert MBA, LL.B

Jeremy is currently the co-managing partner at Felesky Flynn LLP, his practice covers a broad spectrum of taxation law matters including corporate and personal tax planning and GST/HST matters. Jeremy graduated from the University of Alberta with a combined LL.B/MBA degree, receiving a number of awards including the Stikeman Elliott – Carswell National Tax Award and the ScotiaMcLeod Graduate Student Scholarship. Jeremy has shared his expertise through a variety of professional papers and seminars.

Colin Miller, CPA, CA

Colin is the office managing partner for KPMG in Lethbridge. A large focus of Colin's work is assisting agricultural clients in implementing reorganization plans for tax, succession and estate planning purposes. Colin currently publishes monthly articles on various agricultural tax topics of interest and presents income tax updates and related planning topics to various groups throughout Alberta.

Dane ZoBell, LL.B

Dane's practice covers a broad spectrum of taxation law matters including corporate and personal tax planning and all forms of estate planning, estate administration and contested estate matters. Dane graduated with distinction from the Faculty of Law at the University of Alberta. Prior to joining Felesky Flynn, Dane was employed by a major Alberta-based firm in Edmonton where he practiced in the areas of employment law and general litigation.

Ebony Verbonac, CPA, CA

Ebony, is part of the tax group with KPMG in Lethbridge. Working in Enterprise Tax and Advisory, Ebony specializes in Agriculture. Ebony works closely with her clients to determine corporate structures, succession strategies and remuneration plans that make sense from both a tax and business perspective. Ebony has shared her expertise at several seminars and written articles for agriculture periodicals.

Crystal Taylor, TEP

Crystal is a partner with the Saskatoon office of Felesky Flynn LLP. Crystal received the award of the Best Lawyers in Canada® Tax Law in 2014, 2015 and 2016 and was recognized in the Canadian Legal Lexpert® Directory, Estate & Personal Tax Planning also in 2014, 2015, 2016 and 2017. Crystal was a professor of Tax I, College of Law, University of Saskatchewan in 2013 - 2014.

Joel Bokenfohr, MFRE

Joel works with the Ministry of Agriculture and Forestry focusing on assisting primary producers with decisions on business structures, farm financials, and marketing. He also provides advice on policy matters for farm advisors, industry organizations, government executives and Federal and Provincial agencies. Joel farms in the St. Albert area with his family and looks forward to offering this year's seminar.

REGISTRATION INFORMATION

Please keep this form. It is your reference for the seminar date and location chosen.

Registration is at 8:00 a.m. Seminar begins promptly at 8:30 a.m. and runs until 4:00 p.m.

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|-----------------------|---|
| Grande Prairie | October 16, 2017 Podollan Inn & Spa 10612 - 99 Ave. Grande Prairie, AB Phone: 780-830-2000 |
| Lloydminster | October 17, 2017 Lakeland College 2602 - 59 Ave. Lloydminster, AB Phone: 1-800-661-6490 |
| Saskatoon | October 18, 2017 Hilton Garden Inn Saskatoon Downtown 90 - 22 nd St. East Saskatoon, SK Phone: 306-244-2311 |
| Medicine Hat | October 19, 2017 Clarion Hotel 954 - 7 St. SW Medicine Hat, AB Phone: 403-527-8844 |
| Lethbridge | October 20, 2017 Sandman Inn 421 Mayor Magrath Drive Lethbridge, AB 403-328-1111 |
| Edmonton | October 23, 2017 Marriott @ River Cree Resort 300 East Lapotac Blvd. Enoch, AB Phone: 780-484-2121 |
| Red Deer | October 24, 2017 Baymont Inn & Suites 4311 -49 Ave Red Deer, AB Phone: 403-346-8841 |
| Calgary | October 25, 2017 Carriage House Inn 9030 Macleod Trail S. Calgary, AB Phone: 403-253-1101 |

REGISTRATION FEES

SEMINAR (inc. coffee, lunch, reference materials)

- before October 8th \$340.00 + gst

- after October 8th \$395.00. + gst

MATERIALS ONLY \$225.00 + gst

**For cancellations and other inquiries, contact
Dianne Fortin 1-780-963-3766 or
dfortin@acca.coop**



AGRICULTURE
UPDATE FOR PROFESSIONALS

2017 Schedule



Alberta
Government

**ONLINE REGISTRATION AVAILABLE AT
www.signupmaster.com/acca**

INTRODUCTION

We are pleased to bring you the **38th Agriculture Update for Professionals seminar: It's a Farmers Life for Me!** The agriculture industry continues to grow and adapt as does the planning needed for the future farm business. In this years course we'll take a farm case and examine the lifecycle of multi-generation farm, dealing with issues on the estate, to matrimony, through to post mortem planning for the farm.

To cover the topics this year we are pleased to be joined by experts from Felesky Flynn LLP including Managing Partner Jeremy Herbet MBA, LL.B, Dane Zo-Bell, LL.B (Alberta Locations) and Crystal Taylor, TEP (Saskatchewan Locations) We are also excited about the return of course veterans from KPMG LLP Lethbridge Managing Partner Colin Miller CPA, CA and Ebony Verbonac CPA, CA.

Last year we introduced the concept of retiring into a child's company. We'll take this to the next level for setting up shareholder loans and landco's as well as discussing operational items including equipment partnerships and how we can effectively operate these structures through to post mortem planning. We'll review capital gain and rollover scenarios, as well as questions and concerns when transferring the partnership into the corporation.

What if we had a change in matrimonial property rules? How would we prepare our clients? We'll discuss our top matrimonial planning ideas in both Alberta and Saskatchewan. Additionally how trusts apply in agriculture and how we can use this tool to allocate mortgages and company shares to beneficiaries in the family farm.

Following up on the changes to the small business deduction rules we'll discuss the planning that has occurred over the past year. We'll round out the course by covering budget updates, joint venture operating agreements, changes to the professional corporation and the implications for agriculture along with an agriculture and risk management update. On behalf of Alberta Agriculture and Forestry, and the Alberta Community and Cooperative Association thank you for your continued support. We look forward to offering this year's seminar to you.

Joel Bokenfohr
Alberta Agriculture & Forestry

SESSIONS START AT 8:30 A.M.

It's a Farmers Life For Me: Estate and Pre-Planning

- ◆ You Mean Mom's the Bank not the Owner?
 - * Shareholder Loans / Landco's
 - * Separate Operating Companies and the Family Farm
- ◆ Creating the Equipment Partnership
 - * Stacking Corporations vs. Joint Ventures
- ◆ Capital Gains and Rollover Scenarios
- ◆ Partnership to the Corporation
- ◆ Repurchase Options - How are They Taxed?

It was the Best of Times - It Was the Worst of Times

- ◆ Matrimonial Property - Updates and Strategies
- ◆ Utilizing Trusts - Mortgages and Allocating Shares

Post Mortem: Is There A Skeleton In My Closet?

- ◆ Pipeline Strategies
- ◆ Income into Capital Gains: 84.1 / Proposed 246.1

Last Year Revisited

- ◆ Small Business Deduction - What's working?
- ◆ Safe Income / Quota - What happened?
- ◆ Private Corporation Proposal's Continued

Tips and Traps / What's Next?

- ◆ Federal Budget: Farm Definition, Cash tickets, Agri-Stability/ Unique Cases/ Technical Interpretations
- ◆ JV Operating Agreements / U.S. Sale implications
- ◆ Private Corporation Changes and Agriculture: Income Splitting and Investment Income

Agriculture Update

- ◆ Census 2016 - What are these farms doing?
- ◆ Land/ Commodity Value Update
- ◆ Business Risk Programs - Farm Perspective

Information requested on the registration form will be used to administer the Agriculture Update for Professionals seminar, and will be used for future information mailings dealing with farm tax and FIDP. This information is requested in accordance with the Government Organization Act, and is subject to the provisions of Freedom of Information and Protection of Privacy Act. If you have any questions, or disagree with the collection and use of this information, contact Dianne Fortin, Alberta Community and Co-operative Association, #202, 5013 - 48 Street, Stony Plain, Alberta T7Z 1L8, phone (780) 963-3766

Alberta Agriculture and Forestry and Alberta Community and Co-operative Association reserve the right to cancel a seminar if registration is insufficient.

For cancellations and other inquiries, contact Dianne Fortin at 1-780-963-3766 or via e-mail at dfortin@acca.coop

REGISTRATION

A separate registration form MUST be used for each registrant. Feel free to photocopy this section.

Please register me for the following Agriculture Update seminar:

- Grande Prairie, Monday, October 16
- Lloydminster, Tuesday, October 17
- Saskatoon, Wednesday, October 18
- Medicine Hat, Thursday, October 19
- Lethbridge, Friday, October 20
- Edmonton, Monday, October 23
- Red Deer, Tuesday, October 24
- Calgary, Wednesday, October 25

I am unable to attend the seminar but would like to purchase the materials - \$225.00 + GST

Fee in full (340.00 + GST - on or before October 8th; \$395.00 + GST - after October 8th) must accompany the registration. If paying by cheque, **payable to ACCA.**

If paying by **VISA or MASTERCARD**, please complete the following:

Card # _____

Expiry Date: _____

Registrations may be faxed to ACCA at 780-968-6733 or mailed to:

Agriculture Update for Professionals
ACCA
#202, 5013 - 48th Street
Stony Plain, Alberta T7Z 1L8

Name: _____

Company: _____

Address: _____

City: _____ Prov: _____

P/Code: _____ Phone: _____

E-mail: _____