

14th Managing Tax Audits & Investigations

Enhance your Ability to Resolve Potential Tax
Disputes Effectively and Efficiently

APPLICABLE TOWARD CPD REQUIREMENT

Workshop Included: Tax Litigation Best Practices Before the Court

participating organizations

Baker & McKenzie LLP
Barrick Gold Corporation
Bennett Jones LLP
Borden Ladner Gervais LLP
Couzin Taylor LLP / Ernst & Young LLP
Davis LLP
Goodmans LLP
Hewlett-Packard (Canada) Co.
Lafarge North America
Miller Thomson LLP
Osler, Hoskin & Harcourt LLP
Stikeman Elliott LLP

course highlights

- Examining the crucial initial steps of the audit process
- Managing and facilitating the tax dispute procedure
- Dealing with assessments and filing objections
- Establishing an effective case through litigation best practices
- Protecting privileged documents
- Handling foreign-based requests for information
- Determining when a tax audit turns into an investigation - and its implications
- Managing transfer pricing audits

who should attend

Vice Presidents and Directors of: Corporate Tax, International Tax, Tax Planning, Finance, Accounting; Corporate Tax Counsel; Chief Financial Officers; Treasurers; Controllers; Tax Lawyers and Tax Accountants who want to expand their knowledge in this area

"This course has provided me with the tools I require to effectively and efficiently manage our upcoming tax audit."

"Opened my eyes to what to watch for in managing tax audits."

"Excellent course. I'd recommend it to others."

Course Leader
Pierre Bockt,
Hewlett-Packard
(Canada) Co.



Salvador M.
Borraccia,
Baker &
McKenzie LLP



John
Giakoumakis,
Barrick Gold
Corporation



Michele
Anderson,
Couzin Taylor
LLP / Ernst &
Young LLP



David
W. Chodikoff,
Miller Thomson
LLP



Andrew
Kingissepp,
Osler, Hoskin &
Harcourt LLP



David
C. Nathanson,
Q.C.,
Davis LLP



Glenn Ernst,
Goodmans LLP



Dave Muha,
Stikeman
Elliott LLP



Martin
Sorensen,
Bennett
Jones LLP



Sal Mirandola,
Borden Ladner
Gervais LLP



as well as:

Michael Willis,
Lafarge North
America

FACULTY

COURSE LEADER

PIERRE BOCTI

Pierre Bocti is VP of Tax at **Hewlett-Packard (Canada) Co.** He is responsible for all taxes, including Income Tax and Commodity Taxes. He is the past-President of the Tax Executives Institute.

DAVID W. CHODIKOFF

David W. Chodikoff is a partner at **Miller Thomson LLP** specializing in tax litigation (Civil and Criminal) and international tax dispute resolution.

ity taxation and taxation litigation. He has significant experience in most areas of income tax planning.

DAVE MUHA

David Muha is a partner in the Toronto office of **Stikeman Elliott** and a member of the firm's tax group, with a specialty in tax litigation and assisting taxpayers in managing large or complex tax audits.

CO-LECTURERS

SALVADOR M. BORRACCIA

Salvador Borraccia is a partner at **Baker & McKenzie**. He has acted as trial and appellate counsel before the Tax Court of Canada and the Federal Court of Canada.

ANDREW KINGISSEPP

Andrew Kingissepp is a Partner in the Taxation Group at **Osler, Hoskin & Harcourt LLP**. He specializes in taxation with a focus on dispute resolution.

MARTIN SORENSEN

Martin Sorensen's practice at **Bennett Jones LLP** focuses on tax planning and tax litigation. He acts in matters related to corporate and international tax planning, debt financing transactions and foreign entities carrying on business in Canada.

JOHN GIAKOUMAKIS

John Giakoumakis is Vice President, Corporate Tax at **Barrick Gold Corporation** and is involved in domestic and international tax planning.

DAVID C. NATHANSON, Q.C.

Located in Toronto office of **Davis LLP**, David C. Nathanson, Q.C., is one of the country's foremost tax litigators and specialists.

SAL MIRANDOLA

Salvatore (Sal) Mirandola is a partner in the Toronto office of **Borden Ladner Gervais LLP**. He devotes the bulk of his practice to tax dispute resolution, representing corporate and individual taxpayers before various courts and tax administrative bodies in respect of federal and provincial tax matters.

MICHAEL WILLIS

Michael Willis has more than 20 years of experience in taxation in industry. He is currently the Director of Indirect Taxes for **Lafarge North America**.

MICHELE ANDERSON

Michele Anderson is a lawyer in the Tax Litigation and Dispute Resolution practice of **Couzin Taylor LLP**.

GLENN ERNST

Glenn Ernst is a partner in the Tax Group at **Goodmans**. He practices in all areas of taxation including income taxation, commod-

COURSE PROGRAM

MANAGING A TAX AUDIT: THE TAX DIRECTOR'S ROLE

Tax audits are a time-consuming and expensive proposition for the taxpayer involved. If not handled properly, an audit can result in a needless waste of time and effort in addition to tax, interest and penalties that may become payable. Conducting a good audit can make the difference between the success or failure of the tax director function. There is also no doubt that tax audits in Canada are becoming more sophisticated. This session will review the tax director's role in managing a tax audit.

- Types of tax audits and audit preparation
- Managing the audit and managing conflict
- Using outside advisors
- Real-time audits
- Advance pricing agreements

PREPARING FOR A TAX AUDIT

Organizations that ignore the latest developments in tax audits and investigations often pay a heavy price. This session examines the crucial initial steps in the early stages of the audit process in order to obtain the most cost-effective and efficient resolution of potential tax disputes.

- Latest strategies for pre-audit process
- Getting organized prior to the start of an audit: the handling of documents in preparation of an audit
- Solicitor-client privilege issues early in the process
- Differentiating between, and dealing with CRA requests for information under section 231.1 and requirements to provide information and documents under section 231.2 and 231.6
- Preparing for initial contact with the auditor and CRA supervisors

SUPPLEMENTARY COURSE MATERIAL

Federated Press is now providing delegates with access to an innovative new database containing at least 25 interactive multimedia presentations by leading experts and approximately 20 hours of lectures on the topics covered by this course, including all slides and speakers' papers. See the list of presentations on page 4.

Delegates will also receive a trial subscription to the Tax Channel, a much broader resource representing hundreds of hours of interactive multimedia lectures on leading edge Tax topics as delivered at our many recent Tax conferences and courses.

- *This program can be applied towards 9 of the 12 hours of annual Continuing Professional Development (CPD) required by the Law Society of Upper Canada. Please note that these CPD hours are not accredited for the New Member Requirement.*
- *For Alberta lawyers, consider including this course as a CPD learning activity in your mandatory annual Continuing Professional Development Plan as required by the Law Society of Alberta.*
- *Attendance at this course can be reported as 10 hours of Continuing Professional Development (CPD) to the Law Society of B.C.*
- *The Barreau du Québec automatically accredits training activities held outside the Province of Quebec and accredited by another Law Society which has adopted MCLE for its members.*

MANAGING TAX AUDITS: KEY ISSUES

The key to success in tax disputes is the ability to digest complex facts and technical issues and move quickly to develop a compelling case to negotiate strong settlements at appeals or solid wins at trial. This session will look at key issues in managing the tax dispute process.

- Best practices in managing the audit process
- Audit protocol arrangements
- Real time audits, including the provinces
- Joint income tax and GST audit on real time

ASSESSMENTS, OBJECTIONS & THE APPEALS PROCESS

Filing a notice of objection is the first step in the formal appeal process, providing the first opportunity after the audit and issuing of any consequential reassessments to correct misunderstandings. This session will look at the assessment process and best practices in preparing objections and working with Appeals.

- Assessments, nil assessments and loss determinations
- Drafting and filing notices of objection
- Large corporation objections
- Applications for extensions of time to file objections

TAXPAYERS' CONSTITUTIONAL RIGHTS: AUDITS VS. INVESTIGATIONS

The Supreme Court of Canada has ruled that the CRA cannot use its civil audit powers once its predominant purpose has shifted from auditing to investigating tax evasion. This session will look at the latest case law and most recent practical developments for determining when a tax audit process turns into an investigation.

- Latest rules for regulators investigating and prosecuting offenses
- Constitutional protections against self-incrimination issues
- Developments in the use of search warrants in furtherance of an investigation

TAX EXECUTIVE'S PERSPECTIVE: A PANEL DISCUSSION

This session will explore current tax audit and investigation issues and concerns facing tax executives at Canadian companies today. The panel will tap into the expertise and knowledge seasoned tax executives from three of the country's most prominent corporations.

- Current status of the Notice of Objection Process and the administrative appeal process
- Waivers: relying on written policies vs. exercising discretion
- The benefits of being proactive in audit proceedings
- The players involved in audits: getting the right internal help

MANAGING RISKS IN A TAX AUDIT

Responses to audit inquiries by taxpayer personnel may impact the course of subsequent tax controversy matters. This session will look at the latest practices for managing the risks of a tax audit.

- Risk management best practices
- Practical strategies for managing tax risks in a tax audit
- Risk assessment
- Relationship management with the tax authorities

DEALING WITH FOREIGN-BASED INFORMATION REQUESTS

A less familiar and less commonly used procedure is available to the CRA to request production of "any foreign-based information or document" even where such material is not under the control of the taxpayer. The session will address emerging audit issues pertaining to foreign affiliates and other related foreign corporations.

- Scope of a requirement to provide information
- Sanctions for failing to comply: exclusion in subsequent litigation
- Application of Section 231.6 of the Act: is there any limit?
- Dealing with CRA audits of foreign affiliates

SOLVING NON-COMPLIANCE THROUGH VOLUNTARY DISCLOSURE

Through the Voluntary Disclosures Program, taxpayers can correct inaccurate or incomplete information or disclose information they never previously reported. This session covers voluntary disclosures, specifically focusing on effective strategies that will enable you to protect your interests and ensure that the outcome is positive for all parties involved.

- Trends in the use of the Voluntary Disclosures Program
- The level of use of the Voluntary Disclosures Program
- The VDP in practice: experience to date

CLAIMING PRIVILEGE AGAINST CRA: PROTECTING PRIVILEGED DOCUMENTS

CRA's right to require the production of documents and information is not unrestricted and the scope of the protection of documents from disclosure on the grounds of solicitor-client privilege has been tested. This session looks at the latest guidelines that must be followed for the protection of solicitor-client privilege in a variety of settings.

- Developments in privileged advice and communications
- Dealing with privilege in the context of search warrants and litigation with the Crown
- The changing regulatory landscape

REPORTABLE TRANSACTIONS AND AGGRESSIVE TAX PLANNING

The 2010 Federal Budget proposed a "reportable transaction" regime intended to bring aggressive tax planning to the CRA's attention proactively, instead of after an aggressive tax scheme has proliferated. This session will review these rules and explain their impact on taxpayers and their advisors.

- Reportable transaction hallmarks
- Disclosing reportable transactions to CRA: obligations and penalties
- Defences for taxpayers and advisors

WORKSHOP

TAX LITIGATION BEST PRACTICES BEFORE THE COURT

The art of the counsel is getting the theory of the case right and providing the avenue to permit the judge to reach the desired result. What are the requirements for establishing an effective case? This session will look at best practices for getting before the Tax Court.

- Presentation of an oral argument
- Drafting a written argument
- Key trends in tax litigation
- Assumptions of fact of the CRA
- Informal procedure vs. general procedure
- Onus and assumptions in tax litigation
- Settlement: best procedures for producing settlements

Your registration includes an interactive multimedia database comprising the following presentations from recent Federated Press courses and conferences. They are presented in their entirety with complete audio or video and accompanying slides. You may also purchase the multimedia proceedings of the course which will be available on CD-ROM 60 days after the course.

**Preparing for a Tax Audit:
The Role of Counsel**

Clifford L. Rand,
Stikeman Elliott LLP

**Solving Non-Compliance
Through Voluntary Disclosure**

Stevan Novoselac,
Gowlings LLP

**Reportable Transactions and
Aggressive Tax Planning**

John Sorensen,
Gowlings LLP

Managing Risks: A Practical Perspective

Linda Spencer,
Symcor Inc.

Tax Litigation - Best Practices Before the Court

David W. Chodikoff,
Miller Thomson LLP

Managing a Tax Audit: The Tax Director's Role

Paul G. Lynch,
KPMG LLP

Handling a CRA Audit of Your Foreign Affiliates

Tara Salmon,
PricewaterhouseCoopers LLP

**Taxpayers' Constitutional Rights:
Audits vs. Investigations**

David W. Chodikoff,
Miller Thomson LLP

Managing Risks in a Tax Audit

Patrick L. Lindsay,
Osler, Hoskin & Harcourt LLP

**The Litigation Process: Best Practices from
the Notice of Appeal through to the Court**

Thomas Boddez,
Thorsteinssons LLP

**Claiming Privilege Against CRA:
Protecting Privileged Documents**

Dan Misutka,
Fraser Milner Casgrain LLP

**Assessment, Objections &
the Appeal Process**

Dan Misutka,
Fraser Milner Casgrain LLP

Managing the Tax Audit Process: Key Issues

Tom Crowe, *Deloitte & Touche LLP*;
Keith Falkenberg, *Deloitte & Touche LLP*;
Lisa Handfield, *Heddemas & Partners*

**Handling the CRA Tax Audit &
Valuation Referral Process**

Tim Dunham,
Deloitte & Touche LLP

**Ontario Tax Investigations:
Policies & Procedures**

Anthony Molica,
Ontario Ministry of Finance

**Tax Reporting as a Corporate
Governance Issue**

Diana Bawn,
John Hancock Financial Services Inc.

**Evaluating Internal Controls
and Reporting Practices**

Diana Bawn,
John Hancock Financial Services Inc.

**Developments in Tax Disclosure
Requirements**

Robert Kepes,
Morris & Morris LLP

**Tax Accounting and Reporting
for Business Combinations**

Ray Kinoshita,
Grant Thornton LLP

Cross Border Issues

Greg Papinko,
PricewaterhouseCoopers LLP

**Impact of IFRS Conversion on Tax
Reporting and Accounting**

Manif Raza & Daryle G. Moffatt,
Collins Barrow LLP

Developing a Formal Tax Risk Strategy

Harold Chmara,
Deloitte & Touche LLP

**Transfer Pricing Accounting
and Reporting Requirements**

Jamal Hejazi,
Gowling Lafleur Henderson LLP

**Business Valuation, Fair Value
and Intangible Assets**

Paul Mandel,
SF Valuations Inc.

**Tax Reporting & Corporate Governance:
U.S. Tax Developments**

Greg Papinko,
PricewaterhouseCoopers LLP

Registration: To reserve your place, call Federated Press toll-free at 1-800-363-0722. In Toronto, call (416) 665-6868 or fax to (416) 665-7733. Then mail your payment along with the registration form. Places are limited. Your reservation will be confirmed before the course.

Location: Novotel Toronto Centre Hotel, 45 The Esplanade, Toronto, ON, M5E 1W2

Conditions: Registration covers attendance for one person, the supplementary course material as described in this document, lunch on both days, morning coffee on both days and refreshments during all breaks. The proceedings of the course will be captured on audio or video. Multimedia proceedings with all slides and handouts can be purchased separately on a CD-ROM which will also include the course material.

Time: This course is a two-day event. Registration begins at 8:00 a.m. The morning sessions start promptly at 9:00. The second day ends at 4:00 p.m.

Cancellation: Please note that non-attendance at the course does not entitle the registrant to a refund. In the event that a registrant becomes unable to attend following the deadline for cancellation, a substitute attendee may be delegated. Please notify Federated Press of any changes as soon as possible. Federated Press assumes no liability for changes in program content or speakers. A full refund of the attendance fee will be provided upon cancellation in writing received prior to May 1, 2012. No refunds will be issued after this date.

Discounts: Federated Press has special team discounts. Groups of 3 or more from the same organization receive 15%. For larger groups please call.

Payment must be received prior to May 7, 2012

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TO REGISTER FOR MANAGING TAX AUDITS & INVESTIGATIONS

Name _____
 Title _____ Department _____
 Approving Manager Name _____
 Approving Manager Title _____
 Organization _____
 Address _____
 City _____ Province _____ Postal Code _____
 Telephone _____ Fax _____ e-mail _____
 Please bill my credit card: AMEX VISA Mastercard
 # _____ Expiration date: ____ / ____
 Signature : _____
 Payment enclosed: Please invoice. PO Number: _____

REGISTRATION COSTS

NUMBER OF PARTICIPANTS:
 COURSE: \$1975
 COURSE + PROCEEDINGS CD-ROM:
 \$1975 + \$175 = \$2150
 PROCEEDINGS CD-ROM: \$599
 NOTE: Please add 13% HST to all prices.
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