COURSE DESCRIPTION - FACULTY OF LAW

COURSE NUMBER: Law 660:B1 **COURSE NAME:** ESTATE PLANNING

PREREQUISITE COURSES: TAXATION

PREREQUISITE FOR:

CREDITS: 3 **HOURS PER TERM:** 3 **TERM:** 2nd **MAXIMUM ENROLLMENT:**

PROFESSOR: Chris Sprysak

METHOD OF PRESENTATION: LECTURE XX SEMINAR OTHER

METHOD OF EVALUATION:

The primary method of evaluation for this course is an examination worth 100% of the grade.

Students will be allowed to bring into the exam a current version of the *Income Tax Act* and one page (double-sided) of notes. Students will be provided with a Detailed Course Outline.

COURSE DESCRIPTION:

The primary objective of this course will be to explore lifetime and testamentary financial planning directed at the accumulation of wealth, its use and its disposition for the benefit of succeeding generations and, at all times, its protection from unnecessary erosion. While the legal emphasis will be on taxation, other areas of law will be incorporated as appropriate. All of the topics discussed will include a consideration of the applicability of the general anti-avoidance rule in the *Income Tax Act (Canada).*

REQUIRED TEXTS (IF ANY): A current version of the *Income Tax Act (Canada)*