



Alberta Tax Advantage For Quebec Residents

INTRODUCTION

We focus our activities on providing Canadian tax compliant techniques for implementation by our clientele to reduce tax. One of our new strategies (which has been developed in conjunction with a major national Canadian accounting firm) is a strategy which we call the "Alberta Advantage".

THE STRATEGY

The Alberta Advantage is a completely tax compliant strategy which will provide Alberta's rates of tax on top tier income to individuals resident in Quebec. Alberta's rate of tax on top-tier income is 39%, while Quebec's rate of tax on top-tier income is 49.22%, a saving of 10.22%. As such, considerable tax savings can be obtained by top-tier income earning individuals resident in Quebec using the Alberta Advantage.

WHO CAN USE THIS STRATEGY

The Alberta Advantage will be cost effective for any individual resident of Quebec who receives annual employment or business income in excess of \$200,000.00.

TAX COMPLIANT

The Alberta Advantage utilises, and relies upon, in combination, specific provisions of applicable Canadian taxation legislation. As such, GAAR and other anti-avoidance sections of Canada's Income Tax Act are not applicable to the use of the Alberta Advantage.

FEES

The fees to implement the Alberta Advantage consist of a \$25,000 initial establishment fee for the structure, which can be utilised by an employee group and as such the establishment fee is spread over the employee group. The establishment fees include preparation of all legal documents. There is also an ongoing maintenance fee of 18% of the tax saved by the use of the Alberta Advantage, resulting in a net saving of 8.3% (after maintenance fees) on the tax applied to top-tier income.

PROPRIETARY

The Alberta Advantage is proprietary. As a result, all participants in the Alberta Advantage are required to execute a strict confidentiality and non-circumvention agreement.

Please do not hesitate to contact us should you have any interest in utilising the Alberta Advantage.

For more information, please contact:

**Arthur M. Szabo
Szabo DeVries
#400, 1111 - 11 Avenue SW
Calgary, Alberta T2R 0G5
Phone: (403) 229-1111
Fax: (403) 245-0569
Internet: www.szaboco.com**