

COURSE NAME	ONLINE LIVE	ONLINE RECORDED	INSTRUCTOR
Navigating Crushing CRA Enforcement: an Insolvency Trustee's Perspective - 2022	Nov 03, 2022 9:00AM ET	Available Now	Joel Ross CPA, CIRP, LIT

When a client's business suffers financial difficulty and can't afford to pay the CRA, accountants are often left in a challenging advisory position. How do we effectively advise our clients when the CRA is (or is threatening to) crush them? What can we do to delay, postpone, or prevent the CRA from commencing action? Is a successful outcome even possible, and what would that entail?

Understanding the CRA's enforcement mechanisms is critical to successfully navigating clients through the storm. In this course, we will explore the full reach of the CRA, including the CRA's legislated enforcement powers and enforcement methods often used by the CRA, discuss bullet-proofing strategies, and review various successful outcomes through practical case study.

We re-introduce and further elaborate upon the following topics:

- Fundamental insolvency principles
- CRA director liability assessment
- ITA s.160 / ETA s.325 assessments
- Deemed trusts
- Typical CRA enforcement scenarios
- Case review

Following our discussion of CRA enforcement and navigation, we will discuss methods of dealing with shareholder or partnership dispute.