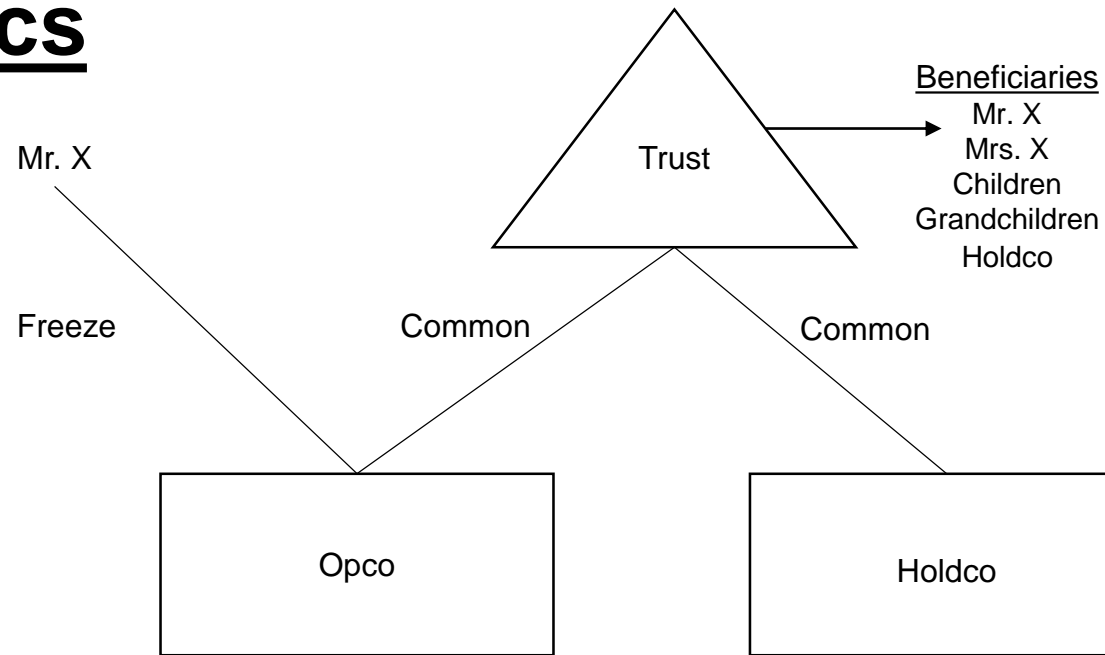


# Estate Planning Basics



- Defer tax on future accrued gain to next generation.
- Probate savings if Primary / Secondary Wills are implemented.
- Asset protection.
- Purification for Capital Gains Exemption and “excluded amount” from TOSI.
- Multiplication of the Capital Gains Exemption.
- Flexible Structure.
- Can still be possible to income split with adults through dividends, however, a review of the TOSI rules as they apply to the facts is necessary.