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MILTON CHAMBER of COMMERCE



President's Message **Bill Mercer, Mercer, Hildebrand & Zehr**

A Tip of the Hat

People wear different "hats" depending on the different roles for which they may be responsible. I am your Chamber President for this year. That's one hat. Another hat I wear is that of a professional accountant. It seems particularly timely right now to "wear this hat" in order to discuss some general reminders for tax time.

Legitimate personal tax planning involves the attempt to minimize, or to defer, taxes payable. The government recognizes this type of planning. However, tax avoidance, or simply not filing your personal tax return can have serious ramifications. So we will begin with the premise that we all must pay tax, we all must file a personal tax return in a timely fashion and we should do our research as to what is the most advantageous way to prepare this return. If you are not confident in doing this yourself, seek the advice of a professional accountant. Providing incomplete or incorrect information may delay the processing of your return and any refund, credit or benefit to which you may be entitled.

Each year the Canada Customs and Revenue Agency (CCRA, formerly Revenue Canada) will make changes to the Income Tax Act that could be to your benefit. Obviously, this is not the forum in which to go into a great degree of detail on these changes, so I again caution you to review your financial picture with a professional accountant. That said, here are a few highlights of important changes to the Income Tax Act for 2000:

- The definition of the term "spouse" has been revised.
- The amounts used to calculate the Child Tax Benefit and the GST Credit have been increased.
- You may be able to claim more for a disabled child and you may be able to claim additional attendant care expenses.
- Monies spent to modify a new home to accommodate a disabled person now qualifies as a medical expense.
- There are increases to the Basic Personal Amount and to the amounts you use to calculate Age and Equivalent to Spouse credits.

• Rules governing the taxation of employee stock options are complex and related tax issues need to be carefully considered.

• One of the most important changes during the year is in how much you have to include in your income for calculation of any taxable capital gains. Generally, you will include 75% of any capital gains realized between January 1st and February 28th, 2000, 66 2/3% of any gains realized between February 28th and October 17th, 2000 and 50% of any gains realized after October 17th, 2000. You will need to separate your gains or losses into these three different periods in order to properly consider any loss carry-backs, business investment losses, dispositions of eligible capital property or capital gains deductions.

In conclusion, gather all documents related to the preparation of your family tax returns and consider the most advantageous way to file your returns. File on time. If you require assistance, consult a professional accountant.

Upcoming Chamber Events March/April 2001

<p>Thursday, March 8 Business Before Hours (7:30am - 8:45am) Guest Speaker: Margo Pereira, Employment Insurance Rep, HRDCanada TOPIC: New Legislation Relating to Employment Insurance LOCATION: Chamber of Commerce Boardroom 251 Main Street - Suite 101 NO COST to attend!</p>	<p>Thursday, March 22 Breakfast with Joyce Savoline, Regional Chairman TOPIC: What the GTSB Means to Milton and Halton Region! LOCATION: Granite Ridge Golf Club, Dublin Line COST: \$15.00-Chamber members / \$18.00-Non-members (payment by VISA or Cheque) Due to the anticipated attendance for this event, we ask that you pre-register by contacting our office at 905-878-0581 and speak with Bev Holloway. Thank you.</p>
<p>Tuesday, March 27 Business After Hours (5-7 pm) HOST: La Toscana Restaurant, 165 Main Street East Tony De Gaetano, owner, invites you to come and see La Toscana's 'NEW' look. Be sure to attend and a reminder to bring your business cards. NO COST to attend! Chamber Members Only!</p>	

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