

# Acknowledgments

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The editors from BDO Canada LLP thank and congratulate our contributing authors for their outstanding work on the fifth edition of *Taxation of Private Corporations and Their Shareholders*, the Canadian Tax Foundation's best-selling classic. The fifth edition provides a great resource for understanding complex tax legislation to Canadian private businesses, their shareholders, and their advisers. The updated fifth edition addresses the significant changes to the tax rules and regulations affecting private corporations in Canada over the past few years.

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We hope that our contributions to this book offer a better understanding of the current Canadian private corporation tax rules and assist with the achievement of your financial and tax-planning goals.

Rachel Gervais  
Dave Walsh

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