

Authors' Note

Thank you for your interest in *Taxation of Private Corporations and Their Shareholders*, 5th edition. We believe that it will be as illuminating as the first four editions—a source of guidance for the Canadian tax community for several decades. The 21 chapters of the fifth edition were completed at different times during 2019. Please note that chapter 8, a key chapter in that it deals with the new tax on split income (TOSI) rules, is current to December 31, 2019. The book does not take into account any proposed changes in the 2020 federal budget.

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