

# MOORE STEPHENS

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## Canadian Overview

### FIRST QUARTER 2019

*The quarterly Canadian Overview is a newsletter produced by the Canadian member firms of Moore Stephens North America. These articles are meant to inspire conversation and collaboration throughout Canada and beyond.*



#### INVESTMENT INCOME IN A CORPORATION

BY HOWARD WASSERMAN, CPA, CA, CFP, TEP, [SEGAL LLP](#)

What should taxpayers consider in determining whether they should earn investment income in their corporation or not? From the cost of taking capital out of a company in order to earn the investment income personally, to considering the U.S. estate tax, there are plenty of items worth addressing.

[Click here to learn more.](#)

#### SIMPLE, YET EFFECTIVE WAYS FOR SMBS TO IMPROVE THEIR SECURITY POSTURE

BY KEITH CHABOT, IT DIRECTOR, [MARCIL LAVALLÉE](#)

As we enter 2019, the security challenges faced by small to medium sized businesses will only continue to escalate and as such, it may be a good time to re-evaluate your company's security posture.

[Click here to learn more.](#)

#### WHEN AND HOW TO ENGAGE A CHARTERED BUSINESS VALUATOR ("CBV")

BY MICHAEL FROST, CPA, CA, CVA, [MOWBREY GIL](#)

Business owners and legal advisors are often unsure when the services of a CBV are needed and to what extent.

Learn the range of involvement a CBV can provide, how to engage a CBV, and how to look for and confirm accreditation.

[Click here to learn more.](#)

#### MANAGE YOUR RISKS TO ENSURE YOUR COMPANY'S LONG-TERM SUCCESS

BY JACQUELINE LEMAY, CPA, CA, CA-EJC, CFF, [DEMERS BEAULNE](#)

It is impossible to completely eliminate the risks that can threaten a company's success, but we can manage and minimize them by implementing a risk management process. Learn about the main risk categories and the aspects of the risk management process.

[Click here to learn more.](#)

#### **Key Contacts for CBV Inquiries:**

Demers Beaulne (Montreal): [Michel Hamelin](#)

DMCL (Vancouver): [Danny Loo](#)

Marcil Lavallee (Ottawa): [Keith Chabot](#)

Mowbrey Gil (Edmonton): [Michael Frost](#)

Segal (Toronto): [Nathan Treitel](#)

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