CURRICULUM VITAE

STEVE Z. RANOT, CPA, CA, CBV

ACADEMIC AND PROFESSIONAL QUALIFICATIONS

- Honours Bachelor of Commerce
  University of Toronto
  May 1986

- Ontario Securities Course
  December 1987

- Chartered Accountant
  Institute of Chartered Accountants of Ontario
  September 1988

- In-Depth Income Tax Course
  Canadian Institute of Chartered Accountants
  January 1991

- Chartered Business Valuator
  Canadian Institute of Chartered Business Valuators
  December 1993 (3rd highest mark in Canada)

- Designated Specialist in Investigative and Forensic Accounting
  The Institute of Chartered Accountants of Ontario
  July 2000

- Designated Specialist in Business Valuation
  The Institute of Chartered Accountants of Ontario
  March 2001

EXPERIENCE

1996 to Present	Partner, Marmer Penner Inc.
1992 to 1996	Associate, Marmer Penner Inc. Commenced association with Marmer Penner Inc., a firm providing a wide range of litigation support, forensic accounting, quantification of damages, and valuation services.
1986 to 1991	Peat Marwick Thorne Manager, GST and Income Tax Department Auditor

LECTURES, PUBLIC APPEARANCES AND PUBLISHED MATERIALS

2021	Authored article for *Money and Family Law* entitled "Tax-Free Capital Gains Arising from Charitable Donations"
2021	Authored article for *Money and Family Law* entitled "Lower-Taxed Investment Income Earned in a Corporation"
2021	Lectured on *Role of Counsel with an Expert* at the Osgoode Certificate in Family Law Skills and Practice
2021	Lectured on *Income Determination* and *Income Tax Costs of Disposition and Other Income Tax Liabilities in Calculating Net Family Property* at the Osgoode Certificate in Family Law Skills and Practice
2021	Authored article for *Money and Family Law* entitled "New Trust Reporting Rules"
2021	Authored article for *The Lawyer's Daily* entitled "Can prior support obligation impact payor's net family property in second marriage?"
2020	Authored article for *Money and Family Law* entitled "Undisclosed Income Tax Liabilities"
2020	Authored article for *Money and Family Law* entitled "Date of Marriage Prior Support Obligation"
2020	Authored article for *Money and Family Law* entitled "Pandemic May Lead to Home Office Claims"

2020	Authored article for *Money and Family Law* entitled "Lease Payments in Net Family Property"
2020	Lectured on *Reading Financial Documents* and *Income Tax Costs of Disposition and Other Income Tax Liabilities in Calculating Net Family Property* at the Osgoode Certificate in Family Law Skills and Practice
2019	Authored article for *Money and Family Law* entitled "Who Receives the Canada Child Benefits in Shared Custody Situations?"
2019	Authored article for *Money and Family Law* entitled "Grimes and Ozerdinc, Trustees of the Ozerdinc Family Trust No. 2 v. the Queen"
2019	Authored article for *Money and Family Law* entitled "The Murray Effect"
2019	Authored article for *Money and Family Law* entitled "Fielding Decision"
2019	Authored article for *Money and Family Law* entitled "2019 Federal Budget – Family Law Implications"
2019	Presented "Valuing Unusual Assets and Liabilities" at the 13th Annual Family Law Summit of the Law Society of Ontario
2019	Presented "Top Ten Tips on Expert Testimony" and participated in a panel on "Expert Evidence on Qualifying & Challenging an Expert" at Osgoode Professional Development's 3rd Annual Evidence in Family Law *Proceedings*
2018	Authored article for *Money and Family Law* entitled "Year-End Tax and *Guidelines* Income Planning"
2018	Authored article for *Money and Family Law* entitled "Income Tax Issues in Matrimonial Settlements – Part IV"
2018	Authored article for *Money and Family Law* entitled "Greater Clarity in Valuing Books of Account"
2018	Authored article for *Money and Family Law* entitled "Income Tax Issues in Matrimonial Settlements – Part III"

2018	Authored article for *Money and Family Law* entitled "Income Tax Issues in Matrimonial Settlements – Part II"
2018	Authored article for *Money and Family Law* entitled "Income Tax Issues in Matrimonial Settlements – Part I"
2018	Authored article for *Money and Family Law* entitled "Should Excluded Property impact New Family Property?"
2018	Authored article for Canadian Family Law Quarterly "*Income Determination for Matrimonial Purchases*"
2018	Presented "Tax Issues in Structuring Settlements" at The Advocates' Society *Financial Literacy for Lawyers Program*
2018	Authored article for *Money and Family Law* entitled "Changes to the Voluntary Disclosure Program Bring More Clarity"
2017	Authored article for *Money and Family Law* entitled "Reassessed Income Tax as a V-Day Liability"
2017	Co-chaired the Law Society of Upper Canada's "Annotated Financial Statement for Family Lawyers" and presented both "Determining Income, Monies Received and Benefits" and "Liabilities on Form 13.1"
2017	Authored article for *Money and Family Law* entitled "Income Determination for Matrimonial Purposes – Part II"
2017	Authored article for *Money and Family Law* entitled "Income Determination for Matrimonial Purposes – Part I"
2017	Authored article for *Money and Family Law* entitled "2017 Federal Budget- Family Law Implications"
2017	Authored article for *Money and Family Law* entitled "What Is Significant?"
2017	Presented "Retained Earnings and Pre-Tax Income" and "How to Challenge an Income Report" at the 11th Annual Family Law Summit of the Law Society of Upper Canada

2017	Discussed "Complex Issues and Recent Case Law in the Calculation of Annual Income Under the Federal Child Support *Guideline*s" for the *Keeping It Separated* national webinar by The Commons Institute
2017	Authored article for Canadian Family Law Quarterly "*Valuation of Professional Practices*"
2016	Authored article for *Money and Family Law* entitled "Can RRSP Contribution Room Be Property?"
2016	Presented "Valuation of Professional Practices" at the National Family Law Program in St. John's, Newfoundland
2016	Presented "Valuation and Income Issues Involving Trusts in Matrimonial Litigation" at the National Family Law Program in St. John's, Newfoundland
2016	Presented "Tax Issues and Strategies Relevant to Matrimonial Litigation" at the Canadian Institute of Chartered Business Valuator's National Conference in Victoria, British Columbia
2016	Authored article for *Money and Family Law* entitled "Change to RRSP Rollover Policy?"
2016	Authored article for *Money and Family Law* entitled "2016 Federal Budget – Family Law Implications"
2016	Presented "*Tax and the Separated Spouse*" at the 10th Annual Family Law Summit of the Law Society of Upper Canada
2016	Presented "Tax Issues and Strategies Relevant to Matrimonial Litigation" for the *Family Law: Practice Primers and Contemporary Developments* national webinar by The Commons Institute
2015	Authored article for *Money and Family Law* entitled "Preparing for Changes in Stock Option Taxation"
2015	Chaired the Law Society of Upper Canada's program entitled "Basic to Complex Issues for Family Law Lawyers" and presented both "Basic Trust Accounting and Tax" and "Valuation and Income Issues Involving Trusts" thereat

2015 Authored article for *Money and Family Law* entitled "Legal Fees Incurred to Dispute Estate's Use of Funds Non-Deductible"

2015 Presented "Valuing Unusual Assets and Liabilities" at the Ontario Bar Association's Continuing Professional Development Program – Sixth Annual Bread and Butter Issues in Family Law

2015 Presented "The ABCs of Determining Income for Support Purposes" to the Family Law divisions of the University of Toronto Faculty of Law and Osgoode Hall Law School

2015 Authored article for *Money and Family Law* entitled "2015 Federal Budget – Family Law Implications"

2015 Authored article for *Money and Family Law* entitled "Legal Fees Incurred to Collect Child Support Non-Deductible in One Case"

2015 Presented "Equity Based Compensation – Property and Income Issues for Family Law Practitioners" at Torkin Manes LLP

2015 Presented "Hot Issues in Family Law" for the *240 Minutes on Family Law* national webinar by The Commons Institute

2014 Authored article for *Money and Family Law* entitled "Principal Residence Year-End Deadlines"

2014 Authored article for *Money and Family Law* entitled "October 2014 Mini-Budget on Children's Issues"

2014 Presented seminar at Lenkinski Family Law & Mediation on *Tax and Valuation: Tax Issues and Strategies Relevant to Matrimonial Litigation*

2014 Presented seminar at Epstein Cole on *Guidelines* income

2014 Presented seminar at Epstein Cole on reading financial documents in the context of matrimonial litigation

2014 Presented seminar at Niman Gelgoot & Associates on income tax issues in matrimonial litigation

2014 Authored article for *Money and Family Law* entitled "Abuse of the Principal Residence Exemption"

2014	Co-authored article for *Money and Family Law* entitled “2014 Federal Budget – Family and Estate Law Implications”
2014	Co-authored article for *Money and Family Law* entitled “Value of Books of Business: Contrary Decisions or Consistent?”
2014	Presented “Tax and Valuation: Tax Issues and Strategies Relevant to Matrimonial Litigation” for a national webinar by the Canadian Institute of Chartered Business Valuators
2013	Presented “Tax and Valuation: Tax Issues and Strategies Relevant to Matrimonial Litigation” at the Toronto Workshop of the Canadian Institute of Chartered Business Valuators
2013	Co-authored article for *Money and Family Law* entitled “2013 Federal Budget – Family Law Implications”
2013	Co-authored article for *Money and Family Law* entitled “Disclosure from Third Parties”
2012	Co-lectured on “Preparing a Form 13.1: Accounting Tips and Traps” at Niman Zemans Gelgoot LLP
2012	Lectured on “Valuation of Professional Practices” and “Equity-Based Compensation – Property and Income Issues for Family Law Practitioners” at the Ontario Collaborative Law Federation’s annual conference
2012	Authored article for Family Lawyer Magazine Premiere Issue 2012 entitled “Valuation of an Investment Advisor’s Book of Accounts: Is it Finally a Dunn Deal?”
2012	Co-authored article for *Money and Family Law* entitled “Business Form Over Substance – Should It Impact *Guidelines* Income?”
2012	Lectured on “Common Tax and Valuation Mistakes Lawyers Make” at the Ontario Bar Association’s conference entitled The Corrections: Learning Your Lesson and Changing Your Ways
2012	Participated in a panel of expert valuators on the valuation of an investment advisor’s book of accounts at the Law Society of Upper Canada’s Domestic Violence Screening Program

2011	Authored article for *Money and Family Law* entitled "Canada Revenue Agency's Related Party Initiative"
2011	Authored article for *Money and Family Law* entitled "Some Gross-Up Musings"
2011	Lectured on "Equity Based Compensation – Property and Income Issues for Family Law Practitioners" at Osgoode Hall Law School Child and Spousal Support Conference
2011	Authored article for *Money and Family Law* entitled "2011 Federal Budget – Family Law Implications"
2011	Lectured on "Equity-Based Compensation and Double Dipping" at Macdonald & Partners LLP, Epstein Cole LLP and Basman Smith LLP
2011	Authored article for *Money and Family Law* entitled "Value-To-Owner".
2011	Lectured on "The Role of Chartered Business Valuator and Litigation Accountant in Matrimonial Litigation" at Basman Smith LLP
2011	Lectured on "Gleaning Information from Financial Statements" at Niman Zemans Gelgoot LLP
2011	Lectured on "*Guideline*s Income" at Niman Zemans Gelgoot LLP
2011	Lectured on "What Information Can Be Gleaned from Financial Documents" at the Institute of Law Clerks of Ontario
2011	Authored article for *Money and Family Law* entitled "2011 Federal Budget – Family Law Implications"
2010	Lectured on "What Information Can Be Gleaned from Financial Documents" at the Institute of Law Clerks of Ontario
2010	Lectured on "Six Interesting Ways Your Valuator Can Help You" at the Law Society of Upper Canada's Continuing Legal Education Program "The Six-Minute Family Lawyer 2010"
2010	Co-authored article for *Money and Family Law* entitled "To Double-Dip or Not to Double-Dip, That is the Question"

2010	Contributed to *Taxation, Valuation and Investment Strategies in Volatile Markets* published by Carswell
2009	Authored article for *Money and Family Law* entitled "2010 Federal Budget"
2009	Authored article for *Money and Family Law* entitled "Income Splitting Opportunity"
2009	Authored article for *Money and Family Law* entitled "Real Estate Inventory"
2009	Authored article for *Money and Family Law* entitled "Supreme Court Decision in Lipson"
2009	Authored article for *Money and Family Law* entitled "Personal Tax Credits and Other Considerations"
2009	Co-authored article entitled "Employees with Goodwill and Other Issues" at Ontario Bar Association Navigating Difficult Family Property Issues for Employee Parties
2008	Lectured on "A Business Valuation Primer for Family Law Including Trust Interests" at the Jewish Foundation of Greater Toronto Professional Advisory Committee "Divorce Matters, Legal Estate, Tax and Financial Issues" Seminar
2008	Lectured on "Personal Tax Credits and Other Considerations" at the Ontario Bar Association "Taxation Issues in Family Law Seminar 2008"
2008	Co-chaired program and lectured on "Income Tax and Other Debts and Liabilities in Family Law" at the Law Society of Upper Canada's Income Tax and Family Law Seminar 2008
2008	Co-chaired program and lectured on "Valuation and Income Determination Issues Pertaining to Investment Advisors" at the Law Society of Upper Canada's Valuation and Income Determination Seminar 2008
2008	Lectured on "Valuation 100" at the Law Society of Upper Canada's Valuation and Income Determination Seminar 2008

2008	Authored article for *Money and Family Law* “Tax Savings from Paying Child Support”
2008	Co-authored article for *Money and Family Law* “Deductibility of Legal Fees – Recent Cases”
2008	Lectured on “Forensic Investigation/Accounting” in Focused Expert Panel Sessions at Osgoode Hall Law School’s Continuing Legal Education Program “Experts in Family Law Proceedings – Effective Strategies and Best Practices”
2008	Co-authored article for *Money and Family Law* “2008 Budget – The Birth of the TFSA”
2007	Co-authored article for *Institute of Chartered Accountants of Jamaica Newsletter* “Introduction to Business Valuation”
2007	Co-authored article for *Money and Family Law* “Tax Savings Opportunities Where There is a U.S. Resident Payor”
2007	Co-authored article for *Money and Family Law* “2007 Federal Finance Minister’s Economic Statement”
2007	Lectured on “Non-Traditional Valuation Issues in Matrimonial Litigation” at the Law Society of Upper Canada’s Income Tax and Family Law Seminar
2007	Co-chaired the seminar for “Valuation and Income Determination of Trusts” and lectured on The Valuation of Trust Interests at the Law Society of Upper Canada
2007	Co-authored article for *Money and Family Law* “The Closing of the Interest Deductibility Loophole”
2007	Co-authored article for *Money and Family Law* “Trust Valuation Issues: A Primer”
2007	Co-authored article for *Money and Family Law* “Trust Income Issues: A Primer”

2007	Lectured on “Non-Traditional Valuation Issues” at of the Law Society of Upper Canada’s Continuing Legal Education Program “6th Annual Family Law for Law Clerks”
2007	Participated as the expert witness in “Demonstration: The Expert in the Trial Process” at Osgoode Hall Law School’s Continuing Legal Education Program “Experts in Family Law Proceedings – Effective Strategies and Best Practices for Family Law Practitioners”
2007	Lectured on “Business Valuation and Effective Use of a Valuation Expert” at Osgoode Hall Law School’s Continuing Legal Education Program “Experts in Family Law Proceedings”
2007	Lectured on “Trust Valuation Issues: A Primer” at the Ontario Bar Association’s Continuing Legal Education Program “The Six-Minute Estates Lawyer 2007”
2007	Co-authored article for *Money and Family Law* “2007 Budget – Family Law Implications”
2007	Co-authored article for *Money and Family Law* “Court of Appeal Endorses Use of Black-Scholes Formula in Valuing Employee Stock Options”
2007	Co-authored article for *Money and Family Law* “Corporations, Income Trusts and the New Dividend Tax Rate”
2006	Lectured on “The Valuation and Income Determination of Trusts for Family Law” at the Institute of Law Clerks of Ontario’s Continuing Legal Education Seminar “The 5 W’s of Family Trusts in Family Law”
2006	Co-authored article for *Money and Family Law* “Universal Child Care Benefits”
2006	Co-authored article for *Money & Family Law* “A Tale of Two Pension Cases: Two cases. Similar issues. Different results.”
2006	Lectured at the Marmer Penner Seminar on “The Role of the Accountant/Valuator in Family Law (2006)” on “Ten Income Tax Issues that Every Family Law Lawyer Should Know (Plus 2006 Federal Budget Impact on Family Law)” and “Update on Ten Matrimonial Income Tax Issues”

2006	Lectured on "Getting the Most from Corporate Income Tax Returns" at the Ontario Bar Association's Continuing Legal Education Program "Fundamental Figuring: An Income Tax Primer for Family Law Practitioners"
2006	Co-authored article for *Money & Family Law* "Home Office Expenses"
2005	Co-authored article for *Money & Family Law* "Recent Income Tax Cases"
2005	Co-authored article for *Money & Family Law* "Marcus Welby Ltd."
2005	Contributed two papers entitled *Valuation of Professional Practices* and *Valuation of Stock Options* in Cole, Stephen, and Freedman, Andrew, *Valuation Principles of Family Law*, in McLeod, James G. and Mamo, Alfred A. (Editors), *Matrimonial Property Law in Canada*, pp. V-22 – V-45, Toronto, Thomson Carswell
2005	Facilitated at the Law Society of Upper Canada "Advanced Roundtable in Family Law: Part II"
2005	Co-authored article for *Money & Family Law* "How to Undo an Undue Hardship"
2005	Co-authored article for *Money & Family Law* "Oft Forgotten V-Day Tax Liabilities"
2005	Co-authored article for *Money & Family Law* "Computing Income for the Non-Resident Spouse"
2004	Lectured on "Determination of Income for Family Law" at the Law Society of Upper Canada Program "Valuation and Income Calculations for Family Law Lawyers"
2004	Co-authored article for *Money & Family Law* "Timing is Everything"
2004	Co-authored article for *Money & Family Law* "The Illiquidity of Registered Savings Plans"
2004	Authored the article "You Ask, We Answer" in September 2004 issue of *the National Post*

2004	Co-authored article for *Money & Family Law* "Principal Residence Clause in a Separation Agreement"
2004	Lectured on "Business Valuation – General", "Valuation of Professional Practices" and "Valuation of Employee Stock Options" at the National Family Law Programme in La Malbaie, Quebec
2004	Lectured at the Law Society of Upper Canada 3rd Annual Family Law for Law Clerks on "Business Valuation and Income Determination"
2004	Co-authored article for *Money & Family Law* "Support Payments – Special Situations II"
2004	Co-authored article for *Money & Family Law* "Taxable Spousal Support – Special Situations"
2003	Co-authored article for *Money & Family Law* "CCRA Change of Position May Impact Access to Corporate Income"
2003	Interviewed by Julius Melnitzer for the Focus section of *Law Times* on "Taxes and Family Law for Dummies"
2003	Authored article on "When It Comes to Matrimonial Disputes Look for Tax Liabilities" in the October issue of *TheTaxLetter*
2003	Lectured at the Marmer Penner Seminar on "The Role of the Accountant/Valuator in Family Law (2003)" on "Income Tax: What Every Family Law Specialist Needs to Know"
2003	Co-authored article for *Money & Family Law* "How to Compute Income of Self-Employed Individuals When Under-Reporting of Income is Suspected"
2003	Lectured at the Law Society of Upper Canada seminar on "Tax and Calculation Issues Made Simple for Family Lawyers"
2003	Lectured at the Law Society of Upper Canada 2nd Annual Family Law for Law Clerks on "Determination of Income Under the Child Support Guidelines"
2003	Authored article on Income Splitting and Tax Saving Opportunities with Children in June 2003 issue of *Moneysense Magazine*

2003	Co-authored article for *Money & Family Law* "2003 Federal Budget"
2003	Lectured at the Law Society of Upper Canada Continuing Legal Education Seminar on "Splitting the Pie: Dividing Assets when Married & Unmarried Partners Separate"
2003	Authored Retirement Planning article in January 2003 issue of *Moneysense Magazine*
2002	Authored article for *Money & Family Law* "The Fallout from Gallien v. the Queen: the Deduction of Legal Fees"
2002	Lectured at Waterloo Law Association on "Income Determination"
2002	Lectured at Marmer Penner Inc. seminar on Income Tax on Deferred Pension Income
2002	Authored article "Houseproud" for October issue of *Moneysense Magazine*
2002	Lectured at the Law Society of Upper Canada on "Family Law and Procedure"
2002	Lectured at the Epstein Cole seminar on "Valuation of Unincorporated Professional Practices"
2002	Authored article on tax planning for downsized employees in June issue of *Moneysense Magazine*
2002	Co-authored article for *Money & Family Law* "Proposed Ontario Education Tax Credit"
2002	Authored article for *Money & Family Law* "Tax Shelters and Income for the *Child Support Guidelines*"
2001	Authored article on personal income tax loopholes in December issue of *Moneysense Magazine*
2001	Co-authored article for *Money & Family Law* "When is a Business Expense not a Business Expense"

2001	Co-authored article for *Money & Family Law* "Contingent Tax on Retirement Savings Plans"
2001	Co-authored the article "Ask the Experts" in November 2001 issue of *Moneysense Magazine*
2001	Authored article on employment expenses for October issue of *Moneysense Magazine*
2001	Lectured at the Institute of Law Clerks of Ontario Seminar on "Determination of Income under the Child Support Guidelines"
2001	Lectured at York Region Family Law Association on "Income Determination"
2001	Co-authored article for *Money and Family Law* "Ontario Budget"
2001	Co-authored article for *Money and Family Law* "Child Support and the Travelling Employee"
2001	Authored articles in *Moneysense Magazine* on Tax Costs of Marriage and Efficient Gifting Under Family Law
2000	Lectured at Canadian Bar Association on "Basic But Difficult Issues in Family Law"
2000	Co-authored article for *Money and Family Law* "Effect of Incorporation on Business Valuation"
2000	Co-authored article for *Money and Family Law* "October 2000 Mini Budget"
2000	Lectured at Canadian Bar Association for *Bulls, Bears & Family Law* program on "Valuation of Employee Stock Options and The Income Treatment thereof"
2000	Co-authored article for *Money and Family Law* "2000 Federal Budget, How do these Changes Impact on Family Law Practitioners?"
2000	Authored article in *Moneysense Magazine* "Debunking Tax Myths" and the French translation "Vérités et Mensonges" in *L'actualité*

2000	Lectured at the Marmer Penner Family Law Seminar on "Tax Shelters and Income for the Child Support Guidelines"
1999	Lectured for The Canadian Bar Association for the *Older & Wiser* program on "Ten Tax Tips for Elderly Clients"
1999	Authored article for *Money and Family Law* "Legal Fees: Greater Deductibility makes them Less Expensive"
1999	Co-authored article for *Money and Family Law* "Out of the Closet and into the Fire"
1999	Lectured at *Federated Press* seminar with Sheila Holmes of Chappell Bushell Stewart on "Divorce Proofing for the High Net Worth Individual"
1999	Authored article for *Money and Family Law* "Income Tax Rates for Top Marginal Rate Ontario Taxpayers"
1999	Authored article entitled "Valuation of Employee Stock Options" for *Federated Press'* publication *Pension Intelligence*
1999	Authored article for *Money and Family Law* "Last Month's Tax Planning Is This Month's History Lesson"
1999	Authored article for *Matrimonial Affairs* "Maybe the Expression Should Have Been "Looking at Gift Houses in the Mouth"
1998	Authored article for *Money & Family Law* "Keeping the Tax Savings All in the Family: Using Family Trusts in Family Law"
1998	Lectured at the *Federated Press* seminar on "*Dealing With the Lost Tax Shield*"
1998	Lectured at the *Federated Press* seminar on "*The Valuation of Employee Stock Options*"
1998	Co-authored article for *Money & Family Law* "No Asset and No Income May Not Mean No Value"
1998	Authored article for *Matrimonial Affairs* "Use of the Tax-free RRSP Roll-over Provision"

1998	Co-authored article for *Money & Family Law* “Income Tax Rates for Top Marginal Rate Ontario Taxpayers”
1998	Co-authored article for *Money & Family Law* “Income Determination for Federal Child Support Guidelines”
1998	Authored article for *Money & Family Law* “More than the Price was Right at Loblaws”
1997	Co-authored article for *Family Law* “Valuing Stock Options: Variations in Vesting”
1997	Co-authored article for the CBAO Family Law section newsletter “Spousal Support - The Tax Haven Next Door”
1997	Authored article for *Money & Family Law* “The Rice Stuff”
1997	Lectured to the Professional Development Consortium “The Art and Science of Business Valuation”
1997	Authored article for *Money & Family Law* “The Income Tax Act Comes Out of the Closet”
1997	Authored article for *Money & Family Law* “One More Clause”
1997	Authored article for *Money & Family Law* “Don’t Get Caught by the Principal Residence Exemption”
1997	Lectured at the Canadian Bar Association of Ontario on “The Taxation of Child Support Under the New Guidelines”
1996	Authored article for *Family Law*, “Taxation of Support Payments”
1995	Authored article for *Money & Family Law* “Deductibility of Support Payments Set Off Against Capital Payments - An Update”
1995	Authored article for *Money & Family Law* “Valuing Artwork: The Application of Blockage Discounts”
1995	Authored article for *Money & Family Law* “How Not To Value a Business”

1995	Co-authored article for *Family Law* "Tracing Co-Mingled Properties"
1995	Authored article for *Money & Family Law* "What is Pursuant to a Written Agreement?"
1995	Authored article for *Money & Family Law* "What's It Worth?"
1994	Authored article for *Ontario Real Estate Economist* "End of the $100,000 Capital
1992	Authored article for *Money & Family Law* "Who Pays the Tax on the Tax?"
1992	Authored article for *Money & Family Law* "When is Alimony Paid?"
1992	Authored article for *Money & Family Law* "The Income Tax and GST Treatment of Transfers to a Former Spouse in Settlement of Rights Arising out of a Marriage" and the French translation "Traitement aux Fins de L'Impot sur Le Revenue et de la TPS des Transferts a Un Ex-Conjoint en Reglement De Droits Decoulant du Marriage" used by Revenue Canada, Taxation (January 1993)
1994 to 1998	Involved in setting marking key and actual marking of the Canadian Institute of Chartered Business Valuators entrance exam.
1992 to 1997	Lectured at Toronto Sun Seminar "Real Estate Investment"
1991 to 1998	Lectured at Toronto Sun RRSP Annual Seminar
1990 to 2004	Author of weekly column in the Toronto Sun entitled "A Matter of Tax"
1990 to 2000	Numerous appearances on CFRB Radio and CITY-TV's "Breakfast Television" on tax preparation tips, budget analysis, real estate and tax.
1989	Lectured at the University of Toronto "Financial Accounting"