



## STEP Diploma for Canada Course Comparison Form for the Following STEP Canada Course:

### Taxation of Trusts & Estates

If you are requesting an exemption for the completion of a law school course or for the completion of a course or the attainment of a credential not currently recognized by STEP Canada, you must complete and submit this **form together with your Exemption Application**.

**You must satisfy STEP that there is a very close correlation in both the previously completed course or obtained credential and STEP's *Taxation of Trusts & Estates* Diploma course. Please include as much detail as possible.**

**Name of Applicant:** \_\_\_\_\_

**Date of Exemption Application:** DD/MM/YYYY

#### 1. Course/Qualification Details

Name of Course/Credential earned: \_\_\_\_\_

Awarding body: \_\_\_\_\_

Date completed: MM/YYYY

Teaching hours: \_\_\_\_\_

Evaluation format (e.g. online exam, closed book proctored exam, etc.): \_\_\_\_\_

Post-qualification experience (set out your work experience in the field including timeframes): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

#### 2. Comparison to STEP Course

STEP Canada Course Name:  
**Taxation of Trusts & Estates**

Name of Course/Credential:

*Summary of Topics Covered (If you require further details, see the detailed description for the course in the Diploma section of the STEP website.):*

*Summary of Topics Covered (Transcribe below the information from a verified course/credential description to match, to the extent possible, the corresponding STEP topics):*

1. Introduction to Canadian Income Tax

2. Basic Taxation and Sources of Income of Individuals

3. Taxation of Capital Gains



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2. Comparison to STEP Course Cont'd	
4. Taxation of Trusts	
5. Completing the T3 Trust or Estate Tax Return	
6. Taxation of Beneficiaries	
7. Taxation of Deceased Individuals	
8. Post Mortem Tax Planning Basics	
9. Attribution Rules and Income Splitting	
10. Basic Tax Planning- Trusts and Estates	
11. Administration and Enforcement	
12. Foreign Jurisdiction Tax Issues	

Any further information you would like to include regarding the course/credential you are submitting as comparable (attach schedule if necessary): \_\_\_\_\_

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**2. Comparison to STEP Course Cont'd**

Additional Information Continued: \_\_\_\_\_  
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**3. Confirmation**

I confirm that the details given in Section 1 & 2 are correct.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_