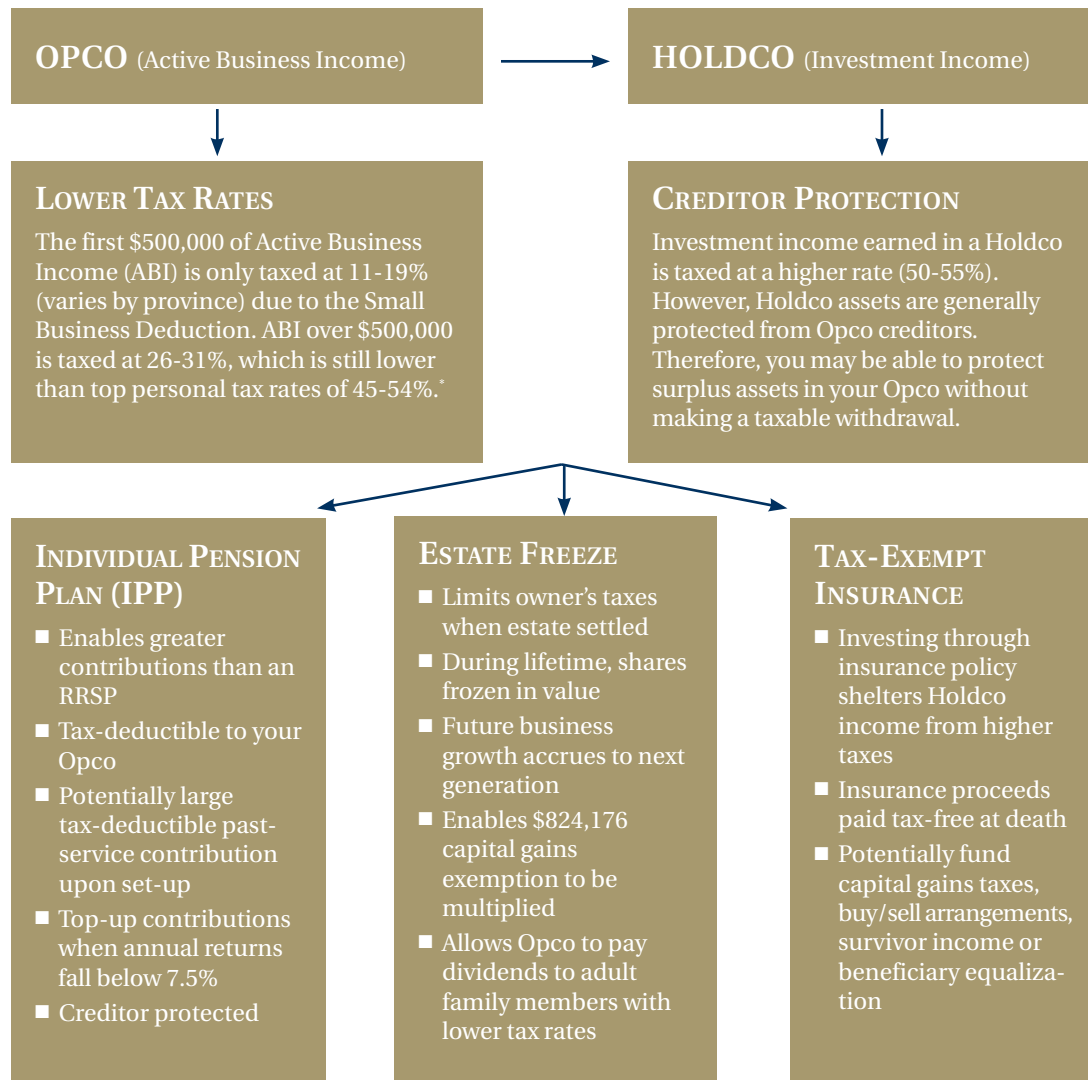


# KEY PLANNING STRATEGIES FOR BUSINESS OWNERS



\*The small business deduction (SBD) limit is \$500,000 in all provinces and territories except for Manitoba and Nova Scotia. Note that as of January 1, 2016, the SBD limit threshold in Manitoba is \$450,000, while for Nova Scotia it is \$350,000. Therefore, a different tax rate applies to income between \$350,000 and \$500,000 in these provinces.



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