Summary of Contents

Volume 1

PART I. INTRODUCTION

Chapter 1. Introduction

PART II. GENERAL VALUATION TERMS AND CONCEPTS

SUBPART A. VALUATION CONCEPTS

Chapter 2. Value
Chapter 3. Fair Market Value
Chapter 4. Fair Value
Chapter 5. Capitalization Rates, Multiples and Discount Rates
Chapter 6. Maintainable Earnings/Cash-Flows
Chapter 7. Goodwill
Chapter 8. Minority Interests Versus Controlling Interests
Chapter 9. Hindsight
Chapter 10. Special Purchasers
Chapter 11. Redundant Assets and Liabilities
Chapter 12. Internally and Externally Financed Transactions

SUBPART B. VALUATION APPROACHES AND METHODS

Chapter 13. Going Concern Value
Chapter 14. Adjusted Book Value Method
Chapter 15. Discounted Cash-Flow
Chapter 16. Capitalized Earnings and Capitalized Cash-Flow Methods
Chapter 17. Dual Capitalization of Earnings/Capitalization of Excess Earnings Method
Chapter 18. Market Approach
Chapter 19. Liquidation Value

PART III. PROPERTY VALUATION

SUBPART A. BUSINESS INTERESTS

Chapter 20. Privately-Held Business Interests

Chapter 21. Service Firms and Professional Practices
Chapter 22. Publicly Traded Stock
Chapter 23. Holding Companies
Chapter 24. Preferred Shares
Chapter 25. Effect of Shareholders Agreements on the Valuation of Business Interests
Chapter 26. Restricted Stock

SUBPART B. ASSETS

Chapter 27. Registered Retirement Savings Plans (RRSPs)
Chapter 28. Stock-Related Employee Benefits
Appendix 28A. Appendix
Chapter 29. Discretionary and Non-Discretionary Trusts
Chapter 30. Degrees and Professional Licences
Chapter 31. Life Insurance
Chapter 32. Loans or Notes Payable/Receivable
Chapter 33. Employee Termination Payments
Chapter 34. Bonus Point Plans/Airmiles

Volume 2

PART III. PROPERTY VALUATION (CONTINUED)

SUBPART C. LIABILITIES AND DEDUCTIONS

Chapter 35. Contingent Costs of Disposition
Chapter 36. Excluded Property
Chapter 37. Guarantees

PART IV. SUPPORT

Chapter 38. Spousal Support
Chapter 39. Child Support Amount and the Federal Child Support Guidelines

PART V. TAXATION ASPECTS OF FAMILY LAW

Chapter 40. Income Tax Aspects of Family Law

Appendix 40A. Income Tax Bulletins and Folios

Appendix 40A1. Bulletin IT-99R5 - Income Tax Act Legal and Accounting Fees
Appendix 40A2. Income Tax Folio S5-F1-C1: Determining an Individual's Residence Status

Appendix 40A3. Bulletin IT-325R2 - Income Tax Act Property Transfers After Separation, Divorce and Annulment
Appendix 40A4. Income Tax Folio S1-F3-C3: Support Payments
Appendix 40A5. Form T778 - Child Care Expenses Deduction for 2023
Appendix 40A6. Form T1157 - Election for Child Support Payments
Appendix 40A7. Income Tax Folio S1-F3-C2: Principal Residence
Appendix 40A8. Income Tax Folio S1-F3-C1: Child Care Expense Deduction
Appendix 40A9. Form T1158 - Registration of Family Support Payments
Appendix 40A10. Form T1198 - Statement of Qualifying Retroactive Lump-Sum Payment
Appendix 40A11. Form T2220 - Transfer from an RRSP, RRIF, PRPP or SPP to Another RRSP, RRIF, PRPP or SPP on Breakdown of Marriage or Common-law Partnership
Appendix 40A12. Form T2202 - Tuition and Enrolment Certificate
Appendix 40A13. Form TD1-IN - Determination of Exemption of an Indian's Employment Income

Volume 3

PART VI. PRACTICAL ISSUES

Chapter 41. The Role of The Independent Expert
Chapter 42. Using and Cross-Examining The Valuation Report
Chapter 43. Reporting, Scope of Work and Documentation Requirements for Valuation, Expert and Limited Critique Reports
Chapter 44. Disclosure Requirements
Chapter 45. Structuring and Financing Equalization Settlements
Chapter 46. Domestic Contract Provisions Relating to Value
Chapter 47. Pre- and Post-Judgment Interest

Appendices

Appendix A. Federal Child Support Guidelines
Appendix B. Spousal Support Advisory Guidelines
Appendix C. Glossary of Terms
Appendix WPJ. Words and Phrases

Appendix WPL. Terms Legislatively Defined
Table of Cases
Index