

Kim G C Moody FCA, TEP

Director, Canadian Tax Advisory



The antithesis of status quo, Kim is driven to innovate new and better ways to do things for the clients he serves, the advancement of the firm and other professionals in the tax profession. His relentless obsession with getting to know everything in the Tax Act makes him a highly sought out resource for peers and clients. And while a dyed in the wool tax geek, he has a unique ability to transform the technical details into plain English to make the information real and relevant.

As an energetic, serial entrepreneur himself, he has always been drawn to work with like-minded people. Kim's main area of expertise is tax and estate planning for owner-managers of private corporations and executives, particularly those who have entered into the tax complexities that come with being affluent. Though admittedly not one himself, he also works with many professional athletes (a guy has got to dream after all).

Deciding years ago that sleep was highly overrated, Kim also makes time to share his immense knowledge through writing, lecturing, teaching and being an active leader in the national tax profession. His enthusiasm and commitment to make a lasting impression on the tax world knows no bounds. He also recently fulfilled his long-standing goal of receiving admission into law school and is currently exploring ways to fit this ambition into his busy schedule.

Qualifications:

- Society of Trust and Estate Practitioners, TEP, 1998
- CPA, In-Depth Corporate Reorganization, 1998
- CPA, In-Depth Tax Program, 1995
- Chartered Professional Accountants of Alberta, CPA, 1994
- University of Lethbridge, BMgt, 1992

Professional affiliations:

- Member – [Canadian Petroleum Tax Society](#)
- Instructor – [Chartered Professional Accountants of Alberta](#) Professional Development Program
- Co-chair – the [Joint Committee on Taxation](#) of the Canadian Bar Association and [CPA Canada](#)
- Chair of the Board of Governors – [Canadian Tax Foundation](#), 2012
- Past Chair, Past Deputy Chair of the Board, Past Treasurer and Past Chair – Technical

Contact

403.693.5102
kmoody@moodysgartner.com
LinkedIn
@moodysgartner

Areas of expertise

- [Corporate tax](#)
- [Estate planning](#)
- [International tax planning](#)
- [Personal tax planning](#)
- [Tax dispute resolution](#)
- [US taxation services](#)

- Committee, [Society of Trust and Estate Practitioners](#) of Canada
- Co-founder – [Tax Specialist Group](#)

Recognition:

- Recipient – Institute of Chartered Accountants of Alberta, Early Achievement Award, 2005
- Recipient – [Fellow of the Chartered Accountants of Alberta](#), 2013
- Recipient – Society of Trust and Estate Practitioners, Founders Award for Outstanding Achievement, 2013
- Recipient – Business in Calgary’s [Leader of Tomorrow Award](#), 2012
- Recipient – Canadian Society of Trust and Estate Practitioners, Volunteer of the Year Award, 2006
- Recipient – [Queen Elizabeth II Diamond Jubilee Medal](#), 2012

Publications:

- Author - “Morneau's fall fiscal update disappoints on tax competitiveness”, December 6, 2018, Kim G C Moody, [The Globe and Mail](#)
- Author - “Penalty!”, October 2018, Kim G C Moody, [STEP](#)
- Editor – “A collection from the STEP Canada/CRA Roundtables 2004-2017”, Edited by Michael Cadesky and Kim G C Moody, Wolters Kluwer Canada 2018
- Contributor – “Legislative Proposals to Address Income Sprinkling Released December 13, 2017”, The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada, March 8, 2018
- “The Paradise Papers: A Slippery Slope”, January 2018, Kim Moody, [STEP Inside](#)
- “Private Corporation Announcements, October 16-20, 2017”, January 2018, Kim G C Moody, [Canadian Tax Foundation](#)
- Author– “The Income-Splitting Proposals”, Canadian Tax Foundation, October 12, 2017
- Contributor – “[Tax Planning Using Private Corporations – Tax on Split Income and Limitation of Lifetime Capital Gains Deduction Proposals](#)”, The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada, October 2, 2017
- Co-author– “[Income splitting: Is it time to re-visit a 1966 Canadian tax reform idea?](#)”, Tax Times, August 25, 2017
- Co-author– “[Kim Moody and Kenneth Keung: Canada's tax proposals read like a class-warfare manifesto against private businesses](#)”, Financial Post, August 16, 2017
- Contributor – “[Federal Budget 2017 - Proposed Amendments to Taxation of Work In Progress \(“WIP”\) for Professionals](#)”, The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada, May 31, 2017
- Contributor – “[Federal Budget 2016 - Proposed Amendments to Small Business Deduction Entitlement and Transfer of Life Insurance Policies](#)”, The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada, August 25, 2016
- Author – “[The Saga of Subsection 104\(13.4\): An Update](#)”, Canadian Tax Foundation, Tax for the Owner-Manager (16:1), January 2016
- Contributor – “[The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada](#)”, CPA Canada, October 13, 2015
- Co-author – “[Current Cases](#)”, 2014 Prairie Provinces Tax Conference, Canadian Tax Foundation, May 26, 2014
- Author for Conference for Advanced Life Underwriting (“CALU”) Report INFOexchange: Canada’s New Registration on Tax Preparers Program, March 10, 2014
- Author – “[Canada’s New Registration of Tax Preparers Program](#)”, March 2014

- Co-author – [“U.S. Tax Effects of Canadian Prescribed Rate Loan Strategy”](#), Tax Analysts, January 20, 2014
- Co-author – [“Inter-Provincial Issues of Interest”](#), British Columbia Tax Conference, Canadian Tax Foundation, September 23, 2013
- Author – [“Owner Manager Remuneration - Current Trends, Strategies and Challenges”](#), 2013 Prairie Provinces Tax Conference, Canadian Tax Foundation, May 28, 2013
- Author – [“Tax Future Shock for Small-Firm Practitioners - Dealing with the Fast Pace of Change”](#), 2012 Prairie Provinces Tax Conference, Canadian Tax Foundation, May 29, 2012
- Author – “Owner-Manager Remuneration Strategies and Structures (89(11) Issues, Investment Income, Non-CCPC Planning, PSB Planning, Private Trust Planning)”, 2011 TSG Conference, Calgary, February 5 - 8, 2011
- Author – “Top 10 Common Income Tax Mistakes Made by Small Business Practitioners - Pitfalls and Fixes”, Wealthy Tortoise Financial Group Inc., May 10, 2011
- Author – “A Pot Pourri Update of Recent Canada and US Tax Matters that Affect Your Clients”, PPI Solutions, Calgary, April 26, 2011
- Author – “The Use of Technology in Today's Tax Practice”, 2011 TSG Conference, Calgary, February 5 - 8, 2011
- Author – “Tax Update, Timely Tax Topics & Traps”, 27th Annual CA Small Practitioners Forum, Banff, November 19, 2010
- Author – “Charitable Tax Planning for Alberta Wealth Holders in 2010 and Beyond”, The Calgary Foundation, September 22, 2010
- Author – “US Estate Tax Update”, Advocis Calgary, September 16, 2010
- Author – “The New Amendments for Alberta Professional Corporations - Planning Opportunities”, Calgary and Area CMA's in Public Practice, September 15, 2010
- Author – “Taxation Challenges Arising when Charities are Beneficiaries of Estates”, 17th Annual National CAGP-ACPDPTM Conference, Edmonton, May 14, 2010
- Author – “Post Mortem Planning in the Context of the New Eligible Dividend Regime”, Financial Management's Advanced Planning Forum, Calgary, March 18, 2010
- Author – “Beyond the Basics - Tax Issues in Drafting Wills”, Legal Education Society of Alberta, Calgary, February 24, 2010
- Author – Article for STEP Journal: “Defining Abuse - General Anti-Avoidance Rule”, February 2010
- Author – “Testamentary Tax Issues - General Considerations on Death”, 2009 TSG Conference, Winnipeg, February 1, 2009
- Author – Article for STEP Journal: “Charitable Tax Shelters”, February 2009
- Co-author – [“The Restrictive Covenant Proposals - Brain Overload”](#), Calgary, December 2008. First published by the Canadian Tax Foundation in Report of Proceedings of the Sixtieth Conference, 2008 Conference Report (Toronto: Canadian Tax Conference, 36:1-36:59)
- Author – “Review of Recent Case Law of Interest to Practitioners”, CA Small Practitioners Forum, Banff, November 29, 2008
- Author – “Post-Mortem Tax Planning”, CICA 7th Annual Conference on Income Taxes, Toronto, September 16, 2008
- Author – Article for The STEP Journal – “A Breath of Fresh Air”, April 2008
- Author – [“The Eligible Dividend Rules—Not So ‘New’ Anymore”](#), CA Small Practitioners Conference, Banff, November 2007
- Author – “Planning Issues and Strategies for the Snowbird Client”, Pacific Business and Law Institute, Calgary, June 2007
- Author – “The New Eligible Dividend Rules – A Closer Look”, The Canadian Institute of Financial Planners, Calgary, June 2007
- Author – “The New Eligible Dividend Rules”, STEP Canada National Conference, Toronto, June 2007
- Author – [“The New Eligible Dividend Rules”](#), Calgary and Area Certified Management Accountants in Public Practice, Calgary, June 2007
- Author – “A Closer Look at the New Eligible Dividend Rules”, Legal Education Society of Alberta, Calgary and Edmonton, April 2007

- Author – “A Closer Look at the New Eligible Dividend Rules”, Advocis Calgary, February 2007
- Author – “The New Eligible Dividend Rules & New Distribution Tax for Income Trusts”, 23rd Annual CA Small Practitioner’s Forum, Calgary, November 2006
- Post-Mortem Planning Course – “Testamentary Tax Issues”, Society of Trust and Estate Practitioners 2006 National Conference, Toronto, June 2006
- Author – “Income Tax and Federal Budget 2006 Update”, Advocis Calgary 2006 Sales Congress, Canmore, May 2006
- Author – “Planning for the Global Citizen”, Conference for Advanced Life Underwriting (“CALU”) 2006 Conference, Ottawa, May 2006
- Author – “[Alberta Trusts - An Overview](#)”, STEP - Winnipeg Chapter, Winnipeg, May 2006
- Author – “Federal Budget 2006 Update, Recent Issues in Owner-Manager Remuneration Planning and an Introduction to the New Restrictive Covenant Provisions”, Equinox Financial Group, Winnipeg, May 2006
- Author – “Basic Income Tax Considerations When Establishing a US Corporate Presence”, Calgary Chamber of Commerce, Business Expansion into the US Breakfast Seminar, Calgary, May 2006
- Co-author – “[Income Trusts: Not Just for Big Business Anymore](#)”, Planning for Profits Income Trust, February 2006
- Author – “[Issues that Arise in the Context of the Sale of a Business](#)”, Calgary Young Practitioners Group, Canadian Tax Foundation, Calgary, December 2005
- Co-author – “[Tax Planning for Canadian Controlled Private Corporations](#)”, Canadian Tax Highlights, December 2005
- Author – “[Employees Profit-sharing Plans](#)”, Article for Conference for Advanced Life Underwriting (“CALU”) Report, December 2005
- Author – “Recent Issues in Owner-Manager Remuneration Planning and an Introduction to the New Restrictive Covenant Provisions”, CA Small Practitioners Conference, Banff, November 2005
- Author – “Owner-Manager Remuneration”, TSG Conference, Vancouver, February 2005

Speaking engagements and presentations:

- Co-Presenter – Being a Tax Professional in 2018 – 70th Annual Tax Conference Vancouver, November 24, 2018
- Presenter 7th Annual 2018 Tax Year in Review – Where to from Here? – Wealthy Tortoise Kelowna, November 15, 2018
- Presenter New Investment Strategies For Corporate Owner-Managers – Distinguished Advisor Conference Quebec, November 13, 2018
- Co-Presenter Year End Planning for Investors and Small Businesses – CE Summit Calgary, November 6, 2018
- Presenter – CGL Strategic Business & Tax Advisors – Income Sprinkling Navigating the Tax on Split Income Changes – Red Deer, AB, October 24, 2018
- Presenter – PPI Internal Conference – One and a Half Years Later – Where Are We At? – Calgary, AB, October 23, 2018
- Presenter – 35th Annual CPA Small Practitioner’s Forum – Timely Tax Topics – Banff, AB, October 19, 2018
- Presenter – STEP Silicon Valley – Malpractice, Eh? – Avoiding Disasters in Tax and Estate Planning for Canadian in California – San Jose, CA, October 17, 2018
- Presenter – CPA Ontario Practitioner & Tax Conference – Private Corporation Tax Policy for the Future – What Can We Expect? – Niagara Falls, ON, October 11, 2018
- Presenter – Estate Planning Council - Private Corporation Taxation – A Year in Review and Where Do We Go From Here?, Calgary, AB, October 1, 2018
- Co-presenter – Ways to Minimize Exposure to Canada’s Income Tax – COST Conference Chicago, IL, September 27, 2018
- Co-presenter – Understand the Workings of the U.S.-Canada Income Tax Convention, COST Conference Chicago, IL, September 26, 2018

- Co-presenter – C-Suite Executive Cross Border Issues for Tax Directors, COST Conference Chicago, IL, September 26, 2018
- Presenter – Dynamic Live 2018 – Managing New Wealth Eroders – Investment Strategies that address a new era – Calgary, May 10 2018
- Presenter – Dynamic Live 2018 – Managing New Wealth Eroders – Investment Strategies that address a new era - Vancouver, May 9 2018
- Presenter – LESA 51st Annual Refresher – The Private Tax Proposals Saga: Where are we and what Impact will the Changes have on Corporate and Estate Planning – Lake Louise, May 7 2018
- Presenter – Advocis 2018 Advisors Conference – What Should Private Business Owners and Their Advisors Consider – Edmonton, April 19 2018
- Presenter – RBC Private Client Event – 2018 Federal Budget: An Update – Implications to Your Private Company or Family Business and Beyond – Calgary, March 6 2018
- Presenter – Gilby Agricultural Society – Tax Changes for Small Businesses and Farmers – an Overview; Where Do We Go From Here?, February 12, 2018
- Presenter – The Canadian Bar Associations Alberta Branch – Tax Changes for Private Corporations and Shareholders – an Overview; Where Do We Go From Here?, February 5, 2018
- Presenter – Raymond James – Tax Changes for Private Corporations and Shareholders – an Overview; Where Do We Go From Here?, January 25, 2018
- Presenter – "After the Proposals. Where to from here?", Wealthy Tortoise 6th Annual 2017: A Tax Year in Review, Kelowna, BC, November 8, 2017
- Presenter – "July 18, 2017 Private Corporation Proposals: Where are we?", Distinguished Advisor Conference, Kelowna, BC, November 8, 2017
- Presenter – "Evolving Trends in Canadian Tax for Non-Canadian In-House Professionals", Tax Executives Institute, inc. – 72nd Annual Conference, Toronto, ON, October 24, 2017
- Presenter – "Tax Future Shock for Small Firm Practitioners – Dealing with the fast pace of change", CPA Forum North, Jasper, AB, October 23, 2017
- Presenter – "So what are these Private Corporation Proposals all about?", 34th Annual CPA Small Practitioners Forum, Banff, AB, October 20, 2017
- Presenter – "So what are these Private Corporation Proposals all about?", TEC 309, Calgary, AB, October 19, 2017
- Presenter – "So what are these Private Corporation Proposals all about?", TEC/SAGE, Calgary, AB, October 18, 2017
- Co-presenter – "Tax Planning for Canadian Snow Birds", WealthCo, Calgary, AB, October 17, 2017
- Presenter – "So what are these Private Corporation Proposals all about?", VA Angels, Calgary, AB, October 12, 2017
- Co-presenter – "What do the new July 18, 2017 Canadian Private Corporation Tax Proposal Mean to you?", Toronto, ON, September 20, 2017
- Co-presenter – "What do the new July 18, 2017 Canadian Private Corporation Tax Proposal Mean to you?", Edmonton, AB, September 7, 2017
- Co-presenter – "What do the new July 18, 2017 Canadian Private Corporation Tax Proposal Mean to you?", Calgary, AB, August 29, 2017
- Presenter – "Canadian/U.S. Tax Issues that the Private Client Advisor Needs to be Aware of", 2017 Banff Advocis School, August 24, 2017
- Presenter – "July 18, 2017 Proposals Regarding the Taxation of Canadian Private Corporations", 2017 Banff Advocis School, August 23, 2017
- Presenter – "July 18, 2017 Proposals Regarding the Taxation of Canadian Private Corporations", Rotary Club of Calgary, Calgary, AB, August 22, 2017
- Presenter – "Strategies for Business Owners", HUB Financial Presidents Club, Canmore, AB, June 14th, 2017
- Presenter – "US Canada Tax Issues for High Net Worth Clients", Dynamic Funds, Phoenix, AZ, June 4th, 2017
- Co-presenter – "Tax Planning for Canadian Snow Birds", BMO Financial, Phoenix, AZ, March 3rd, 2017
- Presenter – "Tax Implications in Matrimonial Property", Lesa Conference, Calgary, AB, February

22nd, 2017

- Presenter – "Recent Canada/US Tax Updates of Interest", Advocis Calgary, Calgary, AB, February 14th, 2017
- Presenter – "Your Home Away From Home", Calgary, AB, February 8th, 2017
- Presenter – "Canadian Tax Matters of Interest for the International Client", Prime Global Annual Tax Conference, Cabo San Lucas, Mexico, January 6th, 2017
- Presenter – "US LLLP's", January 16, 2017
- Presenter – "SBD", November 13, 2016
- Presenter – "Tax Year in Review", November 23, 2016
- Panel – "SBD", October 2, 2016
- Panel – "Can You Afford To Sell? Effectively Structuring Your Company for Transition", November 16, 2016
- Presenter – "Canadian and U.S. Tax Considerations on Divorce", October 20, 2016
- Co-presenter – "Should the CRA be Permitted to Access and Use the Collected Data?", March 3, 2016
- Co-presenter – "Owner-manager Remuneration Planning for 2016 and Beyond", Feb 27, 2016
- Presenter – "The New Regime Involving the Taxation of Testamentary Trusts", Feb 17, 2016
- Co-presenter – "Tax Issues on Separation and Divorce", Feb 10, 2016
- Co-presenter – "US/Canada Tax Issues that Immigration Practitioners Should be Aware of", Nov 25, 2015
- Co-presenter – "Canadian and Mexican Neighbors", January 6, 2016
- Co-presenter – "Remuneration – 2016", 2016 TSG Conference, Toronto, ON, January 17, 2016
- Presenter – "Changes to Taxation of Trusts", Estate Planning Council of Abbotsford, Abbotsford, BC, November 18, 2015
- Instructor – "Income Taxation of Portfolio Investment for Individuals" and "Getting a Grip on RDTOH, CDA & Other Tax Accounts", ICAA, Calgary, AB, November 12, 2015
- Instructor – "Tax Issues in Setting Up A Business", ICAA, Edmonton, AB, November 9, 2015
- Instructor – "Taxation of Domestic Family Trust", ICAA, Calgary AB, November 2, 2015
- Instructor – "Advanced Issues in Estate Planning for Private Corporation Owners", ICAA, Calgary, AB, October 27, 2015
- Instructor – "Advanced Issues in Estate Planning for Private Corporation Owners", ICAA, Edmonton, AB, October 19, 2015
- Co-presenter – "New Developments in the Taxation of Trusts", SmytheRatcliffe, Vancouver, BC, October 15, 2015
- Presenter – "Basic Tax Law - Employee Stock Options", University of Calgary, Calgary, AB, October 7, 2015
- Presenter – "New Developments in the Taxation of Trusts", PFK North America – Canadian Tax Interest Group Fly-in, Vancouver, BC, October 4, 2015
- Co-presenter – "The Top 10 Sexiest Canada/US Tax Issues Every Canadian Insurance Professional Must Know", Canada Life Western National Accounts Meeting, Scottsdale, AZ, September 23, 2015
- Presenter – "What's New in Taxation Affecting the Private Client", The Wealthy Tortoise Group Inc., Kelowna, BC, September 22, 2015
- Presenter – STEP Canada/CA Round Table. STEP 17th Annual Conference, Toronto, ON, June 19, 2015
- Co-presenter – "Canadian Tax Matters of Interest for the International Private Client", U.S. Commercial Service Breakfast Business Briefing, Calgary, AB, June 10, 2015
- Co-presenter – "Canadian Tax Matters of Interest for the International Private Client", U.S. Commercial Service Breakfast Business Briefing, Calgary, AB June 1, 2015
- Presenter – "Tax Technology - Apps and Other Stuff That Improves a Tax Professional's Productivity", 2015 Prairie Provinces Tax Conference, Calgary, AB, June 1, 2015
- Presenter – "What's New In The Zoo? New Developments in the Taxation of Trusts", STEP Calgary Annual Branch Meeting & Seminar, Calgary, AB, May 27, 2015
- Co-presenter – "The Recent Changes to Trusts That Affects Spousal, Alter Ego and Joint Partner Trusts" RBC Wealth Management, Vancouver, BC, May 15, 2015

- Co-presenter – 2015 Tax Update for Professionals, Edmonton, AB, May 12, 2015
- Instructor – "New Developments in the Taxation of Trusts", 48th Annual Refresher: Wills & Estates, Banff, AB, April 20, 2015
- Co-Presenter – 2015 Tax Update for Professionals, Vancouver, B.C., April 1, 2015
- Co-Presenter – "Common Tax Issues For Practitioners To Be Aware Of" , Entrepreneurial Chartered Accountants of Calgary, March 18, 2015
- Co-Presenter – "A Discussion of Issues and Opportunities for X-Border Families" – New York State Bar Association & STEP USA, 11th Annual International Estate Planning Institute, March 12, 2015
- Presenter – "Technology for Tax Practice", 2015 TSG Conference, Calgary, AB, January 20, 2015
- Co-Presenter – "Unusual Entities", 2015 TSG Conference, Calgary, AB, January 19, 2015
- Co-Presenter – "Changes to Trust and Estate Taxation", CTF Edmonton Young Practitioners Group, December 16, 2014
- Co-Presenter – "US/Canadian Tax Developments", STEP Global Congress, Miami, November 6, 2014
- Presenter – "Canadian Estate Planning Issues and Using Canadian Partnerships in International Transactions", Procopio International Tax Institute 2014, San Diego, October 31, 2014
- Co-Presenter – "Tax Developments – Year In Review", Wealthy Tortoise Financial Group, Kelowna, BC, October 23, 2014
- Presenter – "Tax Development – A Year In Review", CPA National Conference on Income Taxes for SMPs, Toronto, October 6, 2014
- Presenter – "Globalization and Cross Border Issues", InSight 2014, Banff, Alberta, September 25, 2014
- Co-Presenter – "Tax and Succession Planning Considerations for BC Farmers, Ranchers and Orchardists", STEP Okanagan Branch, Kelowna, June 25, 2014
- Presenter – "U.S. Investors Abroad – FATCA and Other Compliance Issues: Canada", 7th Annual U.S. – Latin America Tax Planning Strategies, Miami, June 4, 2014
- Co-Presenter – "Recent Court Decisions", Canadian Tax Foundation 2014 Prairie Provinces Tax Conference, Saskatoon, May 26, 2014
- Co-Presenter – "Timely US Tax Issues for the Insurance Professional", CALU – National Conference, Ottawa, May 6, 2014
- Co-Presenter – "Buying and Dying in the United States", STEP Winnipeg, February 18, 2014
- Co-Presenter – "US-Canada Tax: The Differences That Really Matter", New York University School of Law, February 7, 2014
- Presenter – "Inter-Provincial Issues of Interest," Canadian Tax Foundation, British Columbia Tax Conference, September 23, 2013
- Presenter – "Advanced Estate Planning", Wealth and Estate Planning Symposium 2013, July 16, 2013
- Presenter – "Canadian Tax Matters of Interest for the International Private Client", GGI North American Regional Conference, May 10, 2013
- Moderator – "CRA roundtable", Society of Tax and Estate Planners 14th National Conference, Toronto, June 11 to 12, 2012
- Presenter – "US-Canada cross-border tax reporting and estate planning issues", Society of Trust and Estate Practitioners Silicon Valley Chapter, June 5, 2012
- Presenter – "[Tax future shock for small-firm practioners - dealing with the fast pace of change](#)", Canadian Tax Foundation – Prairie Provinces, May 2012
- Chair – "CRA roundtable", Canadian Tax Foundation 63rd Annual Conference, Montreal, November 27 to 29, 2011
- Presenter – "A potpourri of tax updates", 28th Annual CA Small Practitioners Forum, Banff, November 19, 2011
- Presenter – "US tax issues and opportunities", Canada Life Assurance National Account Meeting, Victoria, September 2011
- Presenter – "Bullet Proof Your Practice from the CRA", CALU – 20th Annual General Meeting – Conference for Advanced Life Underwriting, Ottawa, May 2, 2011

- Presenter – “A Potpourri Update of Recent Canada and US Tax Matters That Affect Your Clients”, PPI Solutions, Calgary, April 26, 2011
- Presenter – “How to Maximize Wealth by Incorporating Eligible Dividend Strategies”, PPI Solutions, Kelowna, March 17, 2011
- Presenter – “Charitable Tax Planning for Alberta Wealth Holders in 2010 and Beyond”, The Calgary Foundation, September 22, 2010
- Presenter – “US Estate Tax”, Advocis Calgary, September 16, 2010
- Presenter – “The New Amendments for Alberta Professional Corporations – Planning Opportunities”, Calgary and Area CMA's in Public Practice, September 15, 2010
- Chair – “CRA/Finance Roundtable”, STEP Canada 12th National Conference, Toronto, June 8, 2010
- “Taxation Challenges Arising when Charities are Beneficiaries of Estates”, 17th Annual National CAGP-ACPDPTM Conference, Edmonton, May 14, 2010
- Presenter – “US Estate Tax and Canadians”, 2010 STEP Pacific Rim Conference, Santa Monica, CA, May 6, 2010
- Presenter – “Post Mortem Planning in the Context of the New Eligible Dividend Regime”, Financial Management's Advanced Planning Forum, Calgary, March 18, 2010
- Co-Chair – Planning Committee for the Canadian Tax Foundation Prairie Provinces Conference, Calgary, May 2009
- Moderator – “Tax Planning During Difficult Economic Times”, CALU AGM, Ottawa, May 2009
- Presenter – “Testamentary Tax Issues – General Considerations on Death”, 2009 TSG Conference, Winnipeg, February 1, 2009
- Presenter – “New Restrictive Covenant Rules in Income Tax”, STEP Calgary, February 2009
- Presenter – “The Restrictive Covenant Proposals – Brain Overload”, Canadian Tax Foundation 60th Annual Tax Conference, Calgary, December 1, 2008
- Presenter – “Review of Recent Case Law of Interest to Practitioners”, CA Small Practitioners Forum, Banff, November 29, 2008

In the News:

- Kim G C Moody is quoted in an article entitled “Ottawa sees increase in personal tax revenue thanks to stronger economy, high-income earners”, October 19, 2018, [The Globe and Mail](#)
- Kim G C Moody is quoted in an article entitled “Canada Has Much to Lose From TCJA, Study Shows”, September 13, 2018, [Tax Analysts](#)
- Kim G C Moody is quoted in an article entitled “Are CRA auditors biased against wealthy Canadians?”, August 30, 2018, [Canadian Accountant](#)
- Kim G C Moody is quoted in an article entitled “U.S. Repatriation Tax a 'Nightmare' for Citizens With Canadian Assets”, August 18, 2018, [Bloomberg BNA](#)
- Kim G C Moody is quoted in an article entitled “Canada Less Attractive to Investors After TCJA, Report Says” July 24, 2018, [Tax Analysts](#)
- Kim G C Moody is quoted in an article entitled “Canada Urged to Stop Tax Rate Race to the Bottom” July 10, 2018, [Tax Analysts](#)
- Kim G C Moody is quoted in an article entitled “Canada Unlikely to Match U.S. Tax Cut, Despite Manufacturers' Call” June 21, 2018, [Bloomberg Tax](#)
- Kim G C Moody is quoted in an article entitled “CRA provides little direction on new small-business tax regime” June 04, 2018, [Investment Executive](#)

- Kim G C Moody is quoted in an article entitled “‘Universities must not be afraid of controversy’: U of A president on Suzuki degree” April 24, 2018, [Global News](#)
- Kim G C Moody is quoted in an article entitled “Canadian Capital Among Spoils of U.S. Tax Reform” April 04, 2018, [Tax Analysts](#)
- Kim G C Moody is quoted in an article entitled “Budget backs off on CCPC tax reforms” March 06, 2018, [Business in Vancouver](#)
- Kim G C Moody is quoted in an article entitled “Canada announces budget U-turn on corporate investment income taxes” March 02, 2018, [International Investment](#)
- Kim G C Moody is quoted in an article entitled “Feds 'retreat' on passive investment taxation changes for Canadian-controlled private corporations” February 27, 2018, [Canadian Lawyer Magazine](#)
- Kim G C Moody is quoted in an article entitled “Another Canadian Resource Exploration Company Jumps Ship” February 01, 2018, [Tax Analysts](#)
- Kim G C Moody speaks to David Wallach of "Taking Care of Business" about the year that was 2017 and what we can expect for 2018 when it comes to tax in Canada and the US, December 26, 2017, [Voice America](#)
- Kim G C Moody is quoted in an article entitled “AGF settles tax dispute stemming from period when Morneau was a company director”, November 14, 2017, [The Globe and Mail](#)
- Kim G C Moody is quoted in an article re-published in The Globe & Mail entitled “Calgary 20-something engineers revive investment club concept to talk stocks”, November 9, 2017, [The Globe and Mail](#)
- Kim G C Moody is quoted in an article entitled “Calgary 20-something engineers revive investment club concept to talk stocks”, November 9, 2017, [The Chronicle Herald](#)
- Kim G C Moody speaks to AM 770 host Danielle Smith in a segment entitled “Kim Moody on 'Paradise Papers'”, November 7, 2017, [AM 770](#)
- Kim G C Moody is mentioned in a 660 News piece entitled “Calgary hosts public hearing on federal tax reform”, November 7, 2017, [660 News](#)
- Kim G C Moody is quoted in a Global News video entitled “Calgary business owner tells travelling senate committee to rethink tax changes”, November 7, 2017, [Global News](#)
- Kim G C Moody is quoted in a recent article entitled “Morneau should donate shares to charity instead of selling them first: experts”, October 31, 2017, [BNN](#)
- Kim G C Moody is quoted in a recent article by the Canadian Press entitled “Morneau should donate shares to charity instead of selling them first: experts”, October 31, 2017, [The Chronicle Herald](#)
- Kim G C Moody was interviewed by Larry Fedoruk for a Newstalk 610 CKTB segment entitled “Morneau’s Economic Update”, October 25, 2017, [Newstalk 610 CKTB](#)
- Kim G C Moody is quoted in an article entitled “‘The delays are tremendous’: Widespread backlogs hamper CRA streamlining, frustrate taxpayers”, October 23, 2017, [Financial Post](#)
- Kim G C Moody was interviewed by Danielle Smith in an AM 770 segment entitled “More outrage about Bill Morneau”, October 20, 2017, [AM 770](#)
- Kim G C Moody is quoted in an article entitled “News Analysis: Canadian Developer Markets Tax Work-Around”, October 19, 2017, [Tax Notes](#)
- Kim G C Moody is quoted in an article entitled “Liberals pare down scope of passive-income measure for small business”, October 17, 2017, [Hamilton Spectator](#)
- Kim G C Moody is quoted in an article entitled “Liberals tighten scope of passive-income measure for private corporations”, October 17, 2017, [Toronto Metro](#)
- Kim G C Moody is quoted in a Globe and Mail article entitled “Liberals to cut small-business tax, tweak controversial proposals”, October 17, 2017, [The Globe and Mail](#)
- Kim G C Moody was interviewed by BNN in a segment entitled “Small business tax cut a 'goodie' to quell anger, says tax expert”, October 16, 2017, [BNN](#)
- Kim G C Moody is mentioned in a letter to the editor entitled “At sea on taxes”, October 11, 2017, [The Globe and Mail](#)
- Kim G C Moody is quoted in an article entitled “Liberals have been tone-deaf on small business tax dialogue, this expert says”, October 9, 2017, [Cantech Letter](#)

- Kim G C Moody is quoted in an article entitled "Business leaders question how, or even if, Morneau can salvage tax plan", October 6, 2017, [BNN](#)
- Kim G C Moody is quoted in an article entitled "Morneau's goals for tax proposal tweaks won't come easy, experts say", October 5, 2017, [Nanaimo News Now](#)
- Kim G C Moody spoke at the Standing Senate Committee of National Finance's meeting on the "Study of the proposed changes to the Income Tax Act respecting the taxation of private corporations." October 4, 2017, [ParlVU](#)
- Kim G C Moody is quoted in an article entitled "Tax changes not just for the wealthy: tax experts", September 21, 2017, [The Lacombe Globe](#)
- Kim G C Moody is quoted in an article entitled "Small-business tax fight dominates Parliament's return", September 18, 2017, [The Canadian Press](#)
- Kim G C Moody is quoted in an article entitled "Central Albertans speak out on Liberal tax changes", September 14, 2017, [Sylvan Lake News](#)
- Kim G C Moody speaks to Danielle Smith of QR77 about the new Canadian private corporation tax proposals and what they could mean for entrepreneurs. September 6, 2017, [CHQR Newstalk 770](#).
- Kim G C Moody is quoted in an article entitled "Mr. Trudeau's government declares class warfare", September 6, 2017, [The Globe and Mail](#)
- Kim G C Moody speaks with BNN about how the new tax proposals could have a 'devastating' effect on Canadians, August 30, 2017, [BNN](#)
- Kim G C Moody speaks with Global News about what the new private corporation tax proposals could mean for business owners, August 30, 2017, [Global News](#)
- Kim G C Moody is quoted in an article entitled "Warkentin condemns tax hikes", August 30, 2017, [Fairview Post](#)
- Kim G C Moody is quoted in an article entitled "Concern mounts over Morneau's proposed tax changes affecting small businesses", August 29, 2017, [The Globe and Mail](#)
- The Financial Post published an article written by Kim G C Moody and Kenneth Keung on August 16, 2017, [Financial Post](#)
- Kim G C Moody is quoted in an article entitled "Small business owners say they are unfairly targeted by proposed tax changes", August 13, 2017, [CBC News](#)
- Kim G C Moody is quoted in an article entitled "Beware the unintended consequences of Ottawa's private corporation tax changes", August 1, 2017, [Financial Post](#)
- Kim G C Moody is quoted in an article entitled "Tax changes would hurt profitable businesses, opponents warn Ottawa", July 19, 2017, [The Globe and Mail](#)
- Kim G C Moody is mentioned in an article entitled "High Tax Rates Chase Away Capital And Entrepreneurs", July 5, 2017, [Huffington Post](#)
- Kim G C Moody speaks with BNN about who is most vulnerable to a reassessment in a segment entitled "CRA's TFSA audits not a cash grab, just short-shrifted analysis: Tax accountant", July 4, 2017, [BNN](#)
- Kim G C Moody speaks to David Wallach on his latest podcast episode, *Accounting Pains*, about entrepreneurs and the benefits of being aware of government tax policies, tax administration, and tax planning options, June 27, 2017, [Taking Care of Business](#)
- Kim G C Moody is quoted in an article entitled "Personal Investors: CRA cracking down on TFSA 'winners'", June 21, 2017, [BNN](#)
- Kim G C Moody is quoted in an article entitled, "CRA raises more than \$75 million from audited TFSA's", June 13, 2017, [Investment Executive](#)
- Kim G C Moody is quoted in an article entitled "Canadian Tax Agency Won't Appeal Tax Audits Ruling Post BP", June 7, 2017, [Bloomberg BNA](#)
- Kim G C Moody is extensively quoted in an article entitled, "Behind the scenes of a federal budget lock-up", May 2017, [CPA Canada](#)
- Kim G C Moody discusses effective leadership in an article entitled, "Being an Effective Leader: Using Delegation as a Leadership Tool", May 2017, [Business in Calgary](#)
- Kim G C Moody is quoted in an article entitled "Canadian Court Rules in Favor of BP Over Tax Working Papers", April 4, 2017, [Bloomberg BNA](#)
- Kim G C Moody is quoted in an article entitled "Liberals reviewing private corporations, high-

- income tax strategies", March 22, 2017, [Advisor.ca](#)
- Kim G C Moody is quoted in an article entitled "Tax headache coming for professional clients", March 22, 2017, [Advisor.ca](#)
 - Kim G C Moody is quoted in an article entitled "Federal Budget 2017: Liberals defer major tax pledge in 2017 federal budget", March 22, 2017, [The Globe and Mail](#)
 - Kim G C Moody is quoted in an article entitled "Canadian Housing Legislation Will Limit Deductions for Trusts and Nonresidents", February 27, 2017, [Tax Notes International](#)
 - Kim G C Moody is quoted in an article entitled "Canada Dubbed World's Newest Tax Haven", February 6, 2017, pp. 507-509 [Tax Notes International](#) *This article was first published by Tax Analysts.*
 - Kim G C Moody speaks to 660 News regarding Moodys Gartner Tax Law's recent seminars in Calgary and Edmonton on the topic of the new Trump administration in the U.S. and the associated tax opportunities and challenges for Alberta businesses looking to expand into the U.S. market, January 23, 2017, [660 News](#)
 - Kim Moody is quoted in an article entitled, " Will 2017 bring changes to the capital gains rate?", January 9, 2017, [Advisor.ca](#)
 - Kim Moody is quoted in an article entitled, "Quebec takes issue with Bank Act changes in Morneau's Bill C-29", December 8, 2016, [The Globe and Mail](#)
 - Kim Moody is quoted in an article entitled, "How capital gains tax strategies change under the new tax rules", October 24, 2016, [MoneySense](#)
 - Kim Moody is quoted in an article entitled, "Canada's Olympic medallists in Rio will earn hefty tax bill", August 16, 2016, [Yahoo News](#)
 - Kim Moody is quoted in an article entitled "Finance's Draft Legislation Tightens Budget 2016 Changes," August 4, 2016, [Advisor.ca](#)
 - Kim Moody and Gordon Hoffman from Project Warmth Society of Alberta speak on City TV regarding "An Intimate Evening with Sarah McLachlan" fundraiser, May 9, 2016, [City TV](#)
 - Kim Moody and Gordon Hoffman from the Project Warmth Society of Alberta are interviewed regarding, "An intimate evening with Sarah McLachlan" fundraiser, April 29, 2016, [660 News Radio](#)
 - Kim Moody is quoted in an article entitled "CRA mingling with industry is normal, says practitioner," April 25, 2016, [Advisor.ca](#)
 - Kim Moody is interviewed for a segment entitled "The murky world of offshore tax havens," April 4, 2016, [BNN](#)
 - Kim Moody is quoted in an article entitled "CRA puts end to 'too much of a good thing'," April 4, 2016, [Law Times](#)
 - Kim Moody is quoted in an article entitled "Life insurance loophole closed: example," March 28, 2016, [Advisor.ca](#)
 - Kim Moody is quoted in an article entitled "Federal budget targets 'tax abuses'," March 28, 2016, [Canadian Lawyer InHouse](#)
 - Kim Moody is interviewed by City TV regarding the Moodys Gartner charity gala, "An Intimate Evening with Sarah McLachlan," March 22, 2016, [City TV](#)
 - Kim Moody is quoted in an article entitled "Canadian 2016 Budget Earmarks Millions to Boost Tax Authority," March 22, 2016, [Tax Notes International](#)
 - Kim Moody is quoted in an article entitled "Updated: life insurance loophole closed for biz owners," March 22, 2016, [Advisor.ca](#)
 - Kim Moody is quoted in an article entitled "Canadian Court Awards Higher Costs After CRA Won't Negotiate," March 10, 2016, Bloomberg BNA's Daily Tax Report
 - Kim Moody is quoted on the possibility of an increase in capital gains taxes, March 8, 2016, [Advisor.ca](#)
 - Kim Moody is quoted in the article entitled "Don't know how to do your taxes? Ask this 8-year-old", March 4, 2016 [Toronto Star](#)
 - Kim Moody is quoted in the article entitled "Tax implications for selling a U.S. property", February 19, 2016 [MoneySense](#)
 - Kim Moody is quoted in the article entitled "Calgary senior loses pension income over husband's

- death benefit", December 18, 2015 [Global News](#)
- Kim Moody discusses proposed new donation rules that would slash tax for wealthy clients, August 31, 2015, [Advisor.ca](#)
- Kim Moody is quoted in the article titled "Businesses seek cross-border clarity, but would they really pay more?", August 10, 2015 [Canadian Lawyer InHouse](#)
- Kim Moody is quoted in the article titled "Former heads of CIA, World Bank to speak in Calgary", May 18, 2015, [Calgary Herald](#)
- Kim Moody and Gordon Hoffman from Project Warmth Society of Alberta speak on City TV regarding "An Intimate Evening with Sarah McLachlan" fundraiser, May 9, 2016, [City TV](#)
- Kim Moody is quoted in the article titled "Balanced Budget Delivered, Now for the Campaign", regarding the small business tax cut in the 2015 Federal Budget, April 23, 2015, [Epoch Times](#)
- Kim Moody is quoted in the article titled "Budget helps biz owners, but leaves a big question", regarding eligible capital property in the 2015 Federal Budget, April 21, 2015, [Advisor.ca](#)
- CALU's INFOExchange publishes Kim Moody's in-depth overview of Canada's new registration of tax preparers program, April 2014, INFOExchange
- Business News Network interviews Kim Moody in a segment entitled "Taxes for Snowbirds", in which he provides an overview of tax considerations for Canadians who vacation/retire in the US, March 21, 2014, Business News Network
- Kim Moody quoted regarding how trust changes reflected in the 2014 Federal Budget will affect the middle class, February 11, 2014, [Advisor.ca](#)
- Business in Calgary extensively quotes Kim Moody about the importance of tax matters in financial planning, February, 2014, [Business in Calgary](#)
- Kim Moody is featured in the January 2014 Edition of Business in Calgary in their in-depth article on the Moodys Gartner approach to finding tax solutions for clients, January 2014, [Business in Calgary](#)
- Kim Moody is quoted by The Bottom Line in regards to the boundaries of proper and improper tax avoidance, tax evasion, and the "sniff test" of GAAR interpretation, October 2013, [The Bottom Line](#)
- Kim Moody discusses the CRA's updates to Form T1135 and the resulting new reporting requirements, June 26, 2013, [Advisor.ca](#)
- Kim Moody discusses the labour shortage in Alberta and the associated cross-border tax implications, May 28, 2012, [Calgary Herald](#)
- Kim Moody interviewed by Investment Executive to discuss cross-border marriages and associated tax issues, May 1, 2013, [Investment Executive](#)
- Kim Moody interviewed by The Calgary Herald, discussing how high-income earners use Alberta to save taxes, April 30, 2013, [Calgary Herald](#)
- As a guest on More Than Money Radio, Kim Moody discusses the use of trusts and how they can be implemented in tax and estate planning, April 27, 2013, More Than Money Show, AM770 CHQR
- Kim Moody interviewed after Alberta loses court decision and \$120 million in corporate taxes, April 22, 2013, [Calgary Herald](#)
- As a guest on More Than Money Radio, Kim Moody discusses the new Supreme Court of Canada decision on farming losses and how it may affect you, August 4, 2012, More Than Money Show, AM770 CHQR
- Kim Moody receives a Leader of Tomorrow 2012 Award from [Business in Calgary](#), July 2012