PROFILE

Kenneth Keung CA, CPA (CO, USA), TEP, CFP, MTax, LLB

Director, Canadian Tax Advisory

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“I’m all about the big picture of tax. How it fits into the operation and value of a business, the entire life cycle, and how tax impacts decisions, transactions, and financials. “

If credentials are any indication of Kenneth’s drive, the dizzying array of letters behind his name tells a convincing story. But his in-depth education and experience back one thing: a deep love of and commitment to tax. Finding creative tax solutions is his mantra, and he possesses the patient demeanour, broad perspective, and focus needed to take on any intellectual challenge in the tactical tax arena.

Kenneth has built an increasingly successful professional career advising local and multinational enterprises and high net worth individuals with an upfront, transparent, and responsive approach. He is an active author, speaker and instructor for professional tax courses across Canada, including the CPA Canada’s In-Depth Tax Program. And yes, he has a life outside of work too. An avid musician, he plays piano, bass and bassoon, and in a previous life, produced original music for theatrical productions and an independent film. In true Kenneth fashion, he compares the composing process to tax planning – a synchronized course of creation, analysis and out-of-the-box ideas that work together in harmony to create a beautiful symphony of legal entities and corporate plans. With a tax virtuoso like Kenneth on your team, you can confidently waltz through the complexities of tax law, while finding opportunities you may not know existed.

Areas of expertise

- Corporate tax
- Estate planning
- Mergers & Acquisitions / Divestitures
- Trust taxation
- Cross border real estate structures
- Tax optimized reorganization

Qualifications:

- Society of Trust and Estate Practitioners, TEP, 2015
- University of London, LLB, 2009
- CPA, CA, 2008
- Financial Planning Standards Council, CFP, 2007
- American Institute of Certified Public Accountants, CPA, 2006
- University of Waterloo, MTax, 2004
- University of British Columbia, B COMM, 2002

Professional affiliations:

- Deputy Chair and Program Co-Chair – Society of Trust and Estate Practitioners Calgary Branch (2016 to Present)
- Tutorial leader and course material developer for the CPA Canada In-Depth Tax Course (2009 to Present)
- Past Member of Program Committee – Canadian Tax Foundation 2019 Prairies Tax Conference (2019)
- Past Member of Program Committee – Canadian Tax Foundation 2016 National Tax Conference (2016)
- Past Member of Technical Knowledge Content Development – Financial Planning Standards Council (2014 to 2015)
- Past Member of Steering Committee – Canadian Tax Foundation Young Practitioners (2009 to 2012)
- Member – Canadian Tax Foundation
- Member – Financial Planning Standards Council
- Member – Society of Trust and Estate Practitioners
- Member – Institute of Chartered Accountants of Alberta
- Member – American Institute of Certified Public Accountants

Recognition:

- Recipient – Tax Education Long Standing Faculty Award, CPA Canada, 2018
- Recipient – Top 40 Under 40 Class of 2017
- Recipient – Best Newsletter Article by a Young Practitioner Award, Canadian Tax Foundation, 2016
- Recipient – Highest Scoring Candidate in Canada for Wills, Trust and Estate Administration, 2015
- Recipient – Highest Scoring Candidate in Canada for Trust and Estate Planning, Society of Trust and Estate Practitioners, 2015

Publications:

- Co-author– "A Modern Overview of Specific Anti-Avoidance Rules", Canadian Tax Foundation – 2018 National Tax Conference, Nov 27, 2018
- Co-author– "Surprise! Foreign Affiliate Dumping Rules Coming to a Private Business Near You", TAXTimes, 2019 Issue No. 7, April 12, 2019
- 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
- Co-author– "Department of Finance Proposals Will Have Monumental Impact on Trust and Estate Planning", STEP Inside, October 2017, Volume 16, No. 3
- 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

- Author– "New Small Business Deduction Rules Under Section 125", Canadian Tax Foundation – 2016 National Tax Conference, Nov 28, 2016
- 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
- Author– " Selected Safe Income Issues: Relevant Period, Global Computation and Allocation", Canadian Tax Foundation – 2017 Prairie Provinces Tax Conference, May 30, 2017
- Author– " Capital Gains Taxed Twice", Tax for the Owner-Manager, pp. 2-3, Volume 17, Number 2, April 2017
- Author– " Anti-Intermediary Rules in Section 125", Canadian Tax Highlights, pp. 9-10, Volume 25, Number 2, February, 2017
- Co-author– " Poulin and Turgeon: Canada’s Tax Court Takes On The Arm’s-Length Standard", TaxNotes International, November 14, 2016
- 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 – “ Subsection 55(2) – The Road Ahead", Canadian Tax Foundation – 2016 Prairie Provinces Tax Conference, May 30, 2016
- Contributor – “ 2015 Draft Legislation – Charitable Gifting Rules", The Joint Committee on Taxation of The Canadian Bar Association and Chartered Professional Accountants of Canada, October 13, 2015
- Author - Section 55 May Now Apply to Every Intercorporate Dividend, Tax for the Owner-Manager, July 2015
- Author – “New Accounting Proposals Affect Estate Freezes”, CALU INFOexchange, March 2015
- Author – “Restrictive Covenant for Departing Executives”, Federated Press – Taxation of Executive Compensation and Retirement, 2014

Speaking engagements and presentations:

- Presenter – “Safe Income: More Art than Science”, The Canadian Bar Association, Edmonton, 2019
- Presenter – “TOSI Two Years Later: What Have We Learned and Where Are We Now?”, STEP Atlantic, Halifax, 2019
- Co-Presenter – “TOSI and Structuring Update”, STEP Calgary, Calgary, 2019
- Presenter – “2019 Tax Update”, STEP Saskatchewan, Saskatoon, 2019
- Co-Presenter – “Making sense of TOSI”, Tax Specialist Group, Toronto, 2019
- Co-Presenter – “The Specific Anti-Avoidance Rules: Recent Developments in and Updates on 84(2), 84.1, and/or 55(2)”. Canadian Tax Foundation, National Tax Conference, Vancouver, 2018
- Presenter – “Selected Topics on Cross-Border Matters for Executives and Immigration/Emigration”, Calgary Petroleum Tax Society, Calgary, 2018
- Presenter – “Private Business Tax Proposals”, CPA Canada, The ONE national conference, Halifax, 2018
- Presenter – “The 2018 Federal Budget”, Institute of Advanced Financial Planners, Calgary, 2018
- Presenter – “A Dive Into What Planners Need to Know When Dealing With Our Foreign Neighbors”, California Lawyers Association, Annual Estate and Gift Tax Conference, San Francisco, 2018
- Presenter – “Canada’s New Tax Regime For Owners of Private Businesses”, Scotiabank, Calgary, 2018
- Presenter – “Strategies for Canada’s New Tax Regime”, Investors Group, Calgary, 2018

- Presenter – “Tax on Split Income (TOSI) Rules - In Depth”, Tax Specialist Group, Toronto, 2018
- Presenter – “Remuneration & Removal of Corporate Surplus by Capital Gains”, Tax Specialist Group, Toronto, 2018
- Co-presenter – “Taxation of Private Corporations and Shareholders”, STEP Canada Symposium, Toronto, 2017
- Presenter – “New Rules Regarding the Small Business Deduction”, STEP Canada, National Conference, Toronto, 2017
- Presenter – “The New Section 55 – Practitioner Perspectives on Where We Go From Here”, Canadian Tax Foundation, Prairie Provinces Tax Conference, Edmonton 2017
- Presenter – "Recent Changes: Principal Residence and Small Business Deduction", Entrepreneurial Chartered Professional Accountants of Calgary, Calgary, 2017
- Presenter – "Subsection 55(2)", Tax Specialist Group, Toronto, 2017
- Presenter – “Selected Issues for Private Corporation”, Canadian Tax Foundation, National Tax Conference, Calgary, 2016
- Presenter – “Workshop - How to Calculate Safe Income”, Canadian Tax Foundation, National Tax Conference, Calgary, 2016
- Presenter – “Canadian Payroll/Taxing Considerations for U.S. Companies”, Council of State Taxation, Detroit, 2016
- Presenter – “Tax Treaty Tickle Points”, Council of State Taxation, Detroit, 2016
- Expert Panel – Council of State Taxation Canadian Tax Workshop, Detroit, 2016
- Presenter – “Subsection 55(2) – The Road Ahead”, Canadian Tax Foundation, Prairie Provinces Tax Conference, Winnipeg 2016
- Presenter – "Deducting Interest Expense", Tax Specialist Group, Toronto, 2016
- Presenter – "Restrictive Covenants", Tax Specialist Group, Toronto, 2016
- Presenter – “Cross Border Challenges and Practical Solutions”, Council of State Taxation, Chicago, 2016
- Presenter – “Cross Border Challenges and Practical Solutions”, Council of State Taxation, Chicago, 2015
- Presenter – “Canadian Implications Arising from BEPS”, Tax Specialist Group, Calgary, 2015
- Presenter – “Personal Services Business”, Tax Specialist Group, Toronto, 2014
- Lecturer – “Advanced Personal Cross Border Tax Issues”, Institute of Chartered Accountants of Alberta, Calgary, 2014
- Lecturer – “US Real Estate Personal Investment: Canadian & US Tax Implications”, Institute of Chartered Accountants of Alberta, Edmonton, 2013
- Lecturer – “Advanced Estate Planning for Business Owners”, Institute of Chartered Accountants of Alberta, Calgary, 2013
- Presenter – “Changes to Foreign Affiliate Rules”, Tax Specialist Group, Vancouver, 2013
- Presenter – “Mutual fund trust and REITS”, Tax Specialist Group, Vancouver, 2013
- Presenter – “Taxation and Planning in Respect of Inbound Investment”, Canadian Tax Foundation, Calgary, 2012
- Presenter – “Tax Consideration in respect of Lease Accounting under IFRS”, Acumen, Calgary, 2012
- Presenter – “Tax Consideration in respect of Lease Accounting under IFRS”, Acumen, Calgary, 2011
- Presenter – “Functional Currency Tax Reporting”, Canadian Tax Foundation, Calgary, 2009

In the News:

- Kenneth Keung is quoted in an article titled “Make TOSI less taxing for your business-owner client”, March 25, 2019, Advisor’s Edge
- The Financial Post published an article written by Kim G C Moody and Kenneth Keung on August 16, 2017, Financial Post

- Kenneth Keung is quoted in an article entitled “What Are the Tax Concerns for an American Buying Vancouver Property When You Have Dual Citizenship?”, May 4, 2017, Mansion Global
- Kenneth Keung speaks to BNN about the 2017 federal budget for a segment entitled, "Budget targets tax strategies for wealthy Canadians", March 22, 2017, BNN

Community involvement:

- Volunteer Tax Reviewer – Chartered Accountants of Alberta’s Tax Clinic Program
- Treasurer and Member of Board of Directors – Elder Statesmen Group