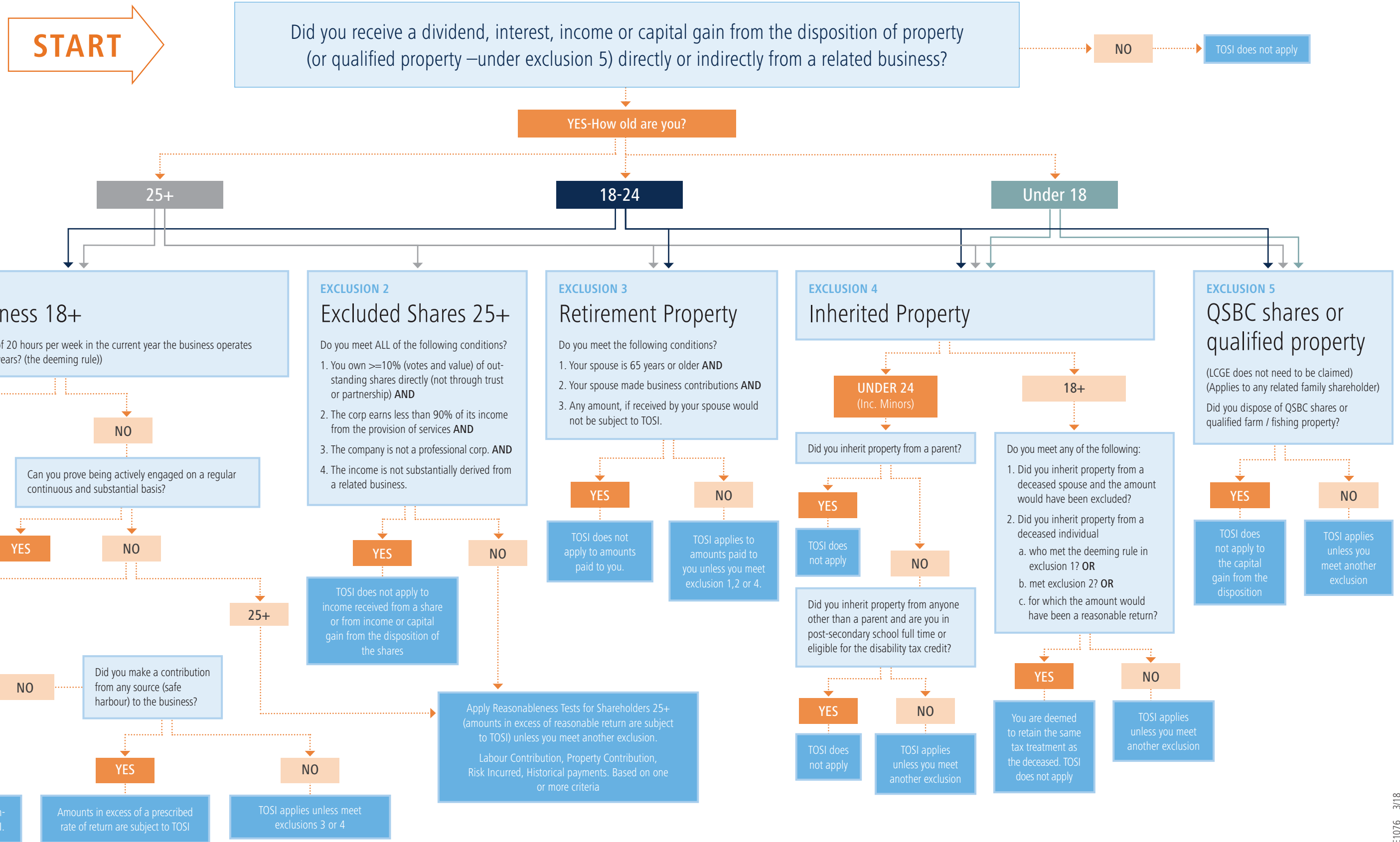


# Do The New Income Sprinkling Rules Impact You?



The decision tree above is provided to convey general information to raise awareness about the proposed changes to the Income Tax Act (Canada) regarding "income sprinkling" or tax on split income. It does not constitute tax advice. Individual circumstances vary and investors should solicit their own legal and tax advice.