



# In Touch *with* Tax

December 1996



"A Unique Dining Experience"

## Personal Tax Commentary 1996-1997

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## *About Our Establishment*

Founded in 1917 to coincide with the introduction of the so called "temporary" income tax, we were initially a "fast food" diner, since we were not sure how long we would remain a part of Canadian culture. Getting our start during the war years, we designed our meal plan around simple uncomplicated fare, so that we would be readily accepted by the Canadian taxpayer. Since the tax system was simple, our menu of tax planning items was correspondingly limited and geared to complement the style of the day.

Times change. Quality restaurants have to continually adjust their menu to reflect the changing tastes of their clientele. With the steady introduction of new tax rules and new taxes such as the GST and EHT, we have had to add new tax planning menu items to deal with these new taxes. Over the years, as the Canadian economy evolved, our menu has expanded to deal with the ever changing culinary desires of the Canadian consumer. To combat new measures introduced by the Canadian tax system, our menu has become more varied and complicated to better serve the needs of our demanding customers. The master chefs at GCSE go to great lengths to serve up courses that meet the tastes demanded by our diverse clientele.

In order to get the best value from our cuisine, it is important that you visit our restaurant more than

once a year. We recommend that you savour our variety of tax tidbits and tax planning entrees throughout the year to obtain the best value for your dollar. Those patrons who only visit us at the end of the year to sample our wares will not benefit from the array of specialties that our varied menu has to offer.

Our menu of tax planning meals is centred around two primary culinary objectives. The first objective involves structuring your meal plan to reduce or perhaps eliminate the payment of taxes. In these cost conscious times, you'll find our tax saving ideas both practical and cost effective. At "A Taste of Tax" we want to ensure that you feel you're getting value for your meal dollar. Our second and equally important objective involves trying to defer the payment of taxes to future years. Most of our steady customers aren't averse to taking a "doggy bag" home. The chance to defer taxes to a subsequent year provides you with the opportunity to take more home with you today.

At "A Taste for Tax" we invite you to peruse our veritable smorgasbord of tax planning delicacies. We feel that our menu caters to the tastes and needs of our valued clientele. As we like to say, "there's something on the menu for everyone". We're sure that after you sample some of our tax planning dishes, you'll be coming back for more.



### Harris demands changes!

Chartis pestium quotus  
arrogat annos. scriptor  
abhinc annos centum qui  
decidit, inter perfectos vet-

esse reos, memini quas  
plagorum mihi parvo  
Orbilium dicere; sed  
emendata videri pubhique  
tiamior. Inter quas verbum  
amicuit si forte decorum, et  
si vagus paulo concinnior

nihil illis comparet, erat. Si  
quaedam nimis antiqua, si  
peraque dure dicere credit  
eos, ignave multa fuerit et  
iudicat aequo.  
Non equidem insecto  
delendave carmina Liv-

potas; habet hos numer-  
atque poetas ad  
tangeret  
Rock XVI  
KO's Box  
Office

### In Touch with Tax

(excerpt from a recent Tax News Star Restaurant review)

## Tax Planning - A Culinary Delight

### "A TASTE OF TAX"

2 Sheppard Ave. E., Suite 606  
Tel: (416) 512-6000

**Hours** - 24 hours a day,  
7 days a week

**Cards** - No major credit cards.  
Cash or cheque only

**Chefs** - GCSE



At "A Taste of Tax", you feel immediately comfortable. The warm friendly atmosphere emanates from the

### YOUR DINING EXPERIENCE

R.U. Hungry

chefs who are at the door to greet you. Though just over three short years in operation, this restaurant has taken immeasurable strides to offer a tax planning menu

that is as pleasing to the palate as it is to the eye. Despite government efforts to leave a bitter taste in your mouth, this menu goes a long way to satisfying your taste buds. The congenial atmosphere radiates throughout the staff as the service is both efficient and warm.

The menu wastes no time in attracting your attention by serving up some spicy capital

gains exemptions that set your tastes in motion. Before you have a chance to breathe, you're hit with an array of ornately presented RRSP tips that leave you begging for more. The planning points are highlighted succinctly in a **mauve pastel** that accentuates the imagination of the creative chefs.

From there, the menu sends you careening

on an incredible path of delectable delights and tax planning morsels. The income splitting opportunities are celebratory. The deductions, credits and other tidbits just melt in your mouth. Each section of the menu is beautifully laid out, the only difficulty being that the choices are endless. Even the casual patron will have problems knowing when to stop.

We tip our hats to the chefs. The warm and friendly atmosphere combined with an expansive menu of tax planning selections makes "A Taste of Tax" an indescribable delight. Highly recommended.

poeta theatro spectat Korn  
potas; habet hos numer-  
atque poetas ad nostrum  
tempus Livi scriptoris ab  
aavo.

Interdum volens rectum  
videt, et  
eres in  
poetas,  
nihil il  
quadr

### Rae makes back

Chartis pestium quotus  
arrogat annos. scriptor  
abhinc annos centum qui  
decidit, inter perfectos vet-

plac, aucto Paucis  
famam senis Accius alti,  
dicitur Afrani toga con-  
venisse Menandro, Plautus  
ad exemplar Siculi prope-  
an Epicharmi, vincens  
Caecilius gavitata,  
Rematur arte.

ponetur honeste, qui vel  
mense brevi vel toto est  
iunior anno." Utor permis-  
so, caudaeque pilos ut  
equinas paulatim vello  
uum, demo etiam uuum

tur quo promissa cadant  
et somnia Pythagora  
Naevis in manibus non est  
et mentibus hant  
secund  
vetus o  
tur que  
nitor, a

Chartis pestium quotus  
arrogat annos. scriptor  
abhinc annos centum qui  
decidit, inter perfectos vet-  
ensque inferni debet an  
inter vilis atque novos?  
Excludat iurgia finis, "Est  
vetus atque probus, centum  
qui pericit annos" Quid,

dum cadat alius ratione  
nantis acervi, qui redit in  
facte et virtutem certior  
1ste quidem veteres nist  
ponetur honeste, qui vel  
mense brevi vel toto est  
iunior anno." Utor permis-  
so, caudaeque pilos ut  
equinas paulatim vello  
uum, demo etiam uuum

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inter vilis atque novos?  
Excludat iurgia finis, "Est  
vetus atque probus, centum  
qui pericit annos" Quid,

et mentibus hant  
mencs? Adeo san  
vetus orna poem  
tur quotens, vbi  
pior, aucto Pauc  
famam senis Ac  
dicitur Afrani  
venisse Menand

exemplar Sic  
Epicharmi  
Caecilius  
Rematur arte.  
Hoc edicit et  
poeta theatro sp  
potas; habet

### LEAF'S WIN CUP!!



# Bill of Fare

All menu items priced at market value, check with your tax advisor.



## Appetizers

### Coquille St. Jean

A popular dish with our liberal crowd. This meal comes with lots of promise(s), some of which are kept. This appetizer was supposed to be free of GST (it certainly has no MSG) but it is sure to remain subject to tax for the foreseeable future.

### Anti-Tax Platter

This platter is by far the favourite appetizer on our menu. A smorgasbord of tax planning tidbits that is sure to set your meal off on the right foot. Our platter is sprinkled with a few RRSP trinkets, some capital gains exemption nuggets and a pot pourri of other neat stuff to satisfy the taste of any taxpayer's palate.



## Soups & Salads

### Split "P" Soup

A popular dish in Quebec. This meal was a hot ticket in 1995 with our partisans from "La Belle Province". When we were in the "thick" of things in 1995, we gave serious thought to "separating" this item from our menu. Now that things have "smoothed" over, it will stay on our menu for now.

### Budget "Leek" Soup

Released once per year, this menu item got someone in the "soup" several years ago. As a result, we have securely guarded our secret recipe prior to introducing this item each year. In some years, this menu item is so substantial that it can be a meal in itself.

### Speaker of the "House" Salad

A centrepiece at most restaurants, this salad keeps everything in order. Each party to this salad is neatly aligned and segregated in its own section. While this menu item may start off orderly and functional, commotion is inevitable once the chef starts to "mix" things up.



## For The Kids

### Egg Mc "Martin"

A popular low profile item on our menu. Not a lot of pizzazz, but riding a wave of popularity, this menu item is sure to be a hit with the kids. It will satisfy your kids munchies but don't be surprised if they're hungry one hour later.

### Tax Tidbits

A fan favourite with the younger crowd. This finger food comes in different sizes and shapes, from your child care expense claim to the child tax benefit. Since you've lost your kid as a tax deduction, we've dropped the price on this one.



## Entrees

### The Income Splitting Feast

A meal the whole family can enjoy. The larger the family, the bigger the bang for your buck. Be sure to invite all lower income relatives to enjoy this feast.

### The Alimony / Child Support Shuffle

When dining without your ex, this feature is a restaurant favourite. If you come in and order this meal, we'll send the bill to your former spouse.

### 3K Platter (Krishes, Keplach and Kishka)

Just like your tax bill, guaranteed to give you heartburn. Just like the Bubbie used to make.

### The Harris Steak

A popular item on Bay Street. This steak comes prepared with all the fat trimmed off. It arrives at your table lean and mean. Not very popular with Ontario Doctors.

### The Bob Rae Buffet (it rhymes)

The meal that keeps giving and giving. It's very popular with budget conscious families. Alas, this menu item was surf and turfed out in 1995.



## Dessert

### Adam and "Eves" Apple Pie

An Ontario "creation" of mom's favourite dessert. Sprinkled with a conservative dose of lower personal tax rates on the outer crust, this selection looks scrumptious on the outside. However, once you get beyond the crust, there may be a real "deficit" inside when you reach the core. While this dessert may not be for everyone, overall, it does appeal to the large majority of our clientele.

### Sheil-A-Mis-U

A dessert of extraordinary resilience, this item has appeared, disappeared and reappeared on our menu in the past year. We are not sure if we brought this dessert back because of its popularity or because of the limited selections on our dessert menu. Despite rumours to the contrary, this selection is subject to GST.

We do tax planning for all occasions.

Call our catering office for  
more information.

Gratuities always welcome.