

## STEP CANADA 11TH NATIONAL CONFERENCE

Toronto, ON
June 18, 2009

Kevin Gluc

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At this event, Kevin K. Gluc presented Kev "United States Expatriation Tax Update," which covered numerous critical topics, including what may qualify an individual as a U.S. income tax resident, recent developments in expatriation tax rules, who may be considered a U.S. tax expatriate, exceptions to expatriation tax, and implications for income tax and transfer tax.