

Arthur D. Azana, CA

PROFESSIONAL QUALIFICATIONS

September 2009

Arthur D. Azana, CA is a principal of D&H Group. Arthur graduated from the University of British Columbia with a Bachelor of Commerce degree in 1994. He articulated with D&H Group and qualified as a chartered accountant in November of 1997.

Since 1997, Arthur has practiced in the area of tax, and is a graduate of the CICA's In-Depth tax course. He now leads the firm's tax group, and continues to have full time responsibility for providing income tax and business advisory services to the firm's clients, as well as other professional firms on a consulting basis.

Arthur has been a sessional instructor for Simon Fraser University's Faculty of Business Administration, has authored topics for a number of industry and professional publications, and has lectured for various industry groups, associations and individual companies, all in the area of income tax. Arthur also has primary responsibility for income tax training sessions held within the firm, and with BHD affiliates across Canada.

Arthur is a member of the Institute of Chartered Accountants of B.C.'s *Taxation Forum*, the *Society of Trust and Estate Practitioners* and two Vancouver area tax study groups. Arthur advises and provides planning services in all areas of income tax, but has done significant work in the following areas:

- CRA appeals and disputes
- Corporate reorganizations
- Cross-border tax planning between Canada and the US
- Executive compensation and retirement
- Exit strategies and succession planning
- Inbound and outbound business and investment
- Loss utilization and loss consolidation
- Mergers and acquisitions
- Non-resident taxation
- Post-mortem tax planning
- Stock option planning
- Trust and estate planning

Industry knowledge:

- First nations business, investment, and personal taxation
- Manufacturing
- Health care, legal, and other professionals
- Real estate investment and development
- Restaurant and hospitality
- Technology