

Dear Member of Parliament,

I am writing to express my sincere disappointment and disagreement with the Government's proposed tax changes, found in Minister Morneau's consultation paper, released on July 18, 2017, which unfairly target private corporations. As an incorporated small business owner, I believe these changes will harm my business, my community and the Canadian economy as a whole.

I have relied on the existing tax rules to make plans to support my family, pay for my children's education, give back to my community and save for retirement. The proposed changes, if implemented, will force me to drastically revise my financial plans and the operation of my business. In particular, I will have to rethink my ability to hire staff, purchase supplies, rent office space and otherwise operate my business at the same level as under the current rules.

Though Minister Morneau's paper argues that the proposed changes are in the interest of fairness and equality, it incorrectly tries to equate two fundamentally different types of taxpayers: employees and business owners. Business owners are the engine of the Canadian economy, and need support in order to thrive. For the following reasons, I believe business owners require and deserve the existing tax rules:

- Business owners assume levels of risk that employees do not, including borrowing money against personal assets, and many would not do so without the supports the current rules provide.
- Business owners do not have the same benefits as employees, such as sick time, vacation time, parental leave, CPP and EI, rather, we have to fund our own benefits, as well as our employees' benefits.
- Business owners have arranged their affairs in reliance on the current rules, and to change them now would unfairly undermine the predictability that all Canadians require to properly plan their personal affairs.

The proposed changes will seriously harm my business, my community and the Canadian economy as a whole. I urge you to reject these changes and support the current rules.

Sincerely,