



1. Craig- can you repeat what you mentioned about investment rental of land, can a JV collect a rent cheque even if JV doesn't own it?

Technically, yes, a JV could collect rental income. The joint venture participant would be contributing the land to the joint venture that is collecting the rent cheque. But you need to watch if that joint venture rental income should be taxed as inactive rental income or active business income.
2. In terms of being considered an active farmer, is a crop share rental the same for tax considerations, for all the participants?

It depends on the terms of the crop share, for example are inputs involved? (that helps) or does the crop share work out to a fixed return (that hurts). Since individuals are responsible for filing their own taxes, it is also possible the parties on either side of the arrangement and their accountants have different interpretations.
3. No mention of GST related issues. If each participant brings their land use does that mean they all must be registered.

Joint ventures cannot get GST numbers. This goes back to the concept that they are not a person or a "thing" for income tax and can't buy land ect. What happens with GST and joint ventures is you designate one participant to file all GST for the joint venture.
4. Can you confirm if dividend income to an individual can be split with a spouse?

No, dividend income cannot be split. Ideally, the shareholders have a different class of shares to facilitate dividend planning.