



The Law Society of
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TAXATION ISSUES FOR Real Estate Lawyers 2016

Speaker Biographies

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CHRISTOPHER ANDERSON



Chris Anderson is a partner in the Taxation practice. His practice concentrates on all aspects of domestic and international tax planning for corporations and individuals, corporate reorganizations, mergers and acquisitions, real estate transactions, corporate finance, trusts, goods and services and sales taxes and the structuring of executive compensation plans.

Chris has represented taxpayers in disputes with the Canada Revenue Agency and provincial taxation authorities.



Elena Balkos

Senior Associate, Indirect Tax

KPMG Law LLP

Elena is a senior associate with KPMG Law LLP and practices out of its Toronto office.

Elena has extensive experience advising in the areas of GST/HST, retail sales tax (PST), land transfer tax, and employer health tax. She regularly represents clients in audits, objections and voluntary disclosures with the Canada Revenue Agency and the Ministry of Finance. In addition, Elena is involved in all areas of law relating to property assessments and municipal taxation. She represents property owners and tenants on appeals of property assessments, assists with the filing of tax rebate applications, advises non-profit and charitable organizations on matters of exemption from taxation, and provides advice to clients on the changes and implications of legislative amendments and property tax policy reform.



Maureen Berry

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Profile

Maureen Berry is a partner at Goodmans and head of the firm's Personal Tax & Estates Advisory Group. Maureen's practice focuses on private corporation taxation, executive compensation, estate planning, taxation of domestic and international trusts and estates, and charities and non-profit organizations.

Maureen has provided tax advice in a number of mergers, acquisitions, restructurings and initial public offerings, including IPC US Income Commercial REIT, the first cross-border REIT completed in Canada, KCP Income Fund, Atlantic Power Corporation, Holloway Lodging REIT, Crombie REIT and RioCan REIT, Avion Group's acquisition of Atlas Cold Storage, the financing of Rio Tinto's acquisition of Alcan, CNL Income Properties, Inc.'s acquisition of retail properties from Intrawest, Harris Steel in its acquisition by Nucor Corporation, Royal Group Technologies' acquisition by Georgia Gulf Corporation, Vincor International's acquisition by Constellation Brands and Laidlaw in its restructuring.

Maureen also has experience acting on transactions in the energy, infrastructure and seniors care sectors. She has acted on a number of transactions in connection with the public financing of various wind power development projects and has also advised on a number of acquisitions of seniors care facilities.

Maureen has been recognized as a leading tax lawyer by *The Best Lawyers in Canada* and *Chambers Global* and as a leading estate and personal tax planning lawyer by *The Canadian Legal Expert Directory*. Maureen was named to *Citywealth's 2014 Leaders List* in the area of private wealth management.

She has taught courses in the taxation of trusts, international tax and estate planning at the University of Toronto, Western University and Osgoode Hall Law School and was an instructor at the Bar Admission Course in the areas of tax and estate planning and corporate tax for a number of years.

Maureen has published numerous papers and has spoken at many professional seminars. She is a contributing author to the tax section of *The Canadian REIT Handbook* published by REALpac and the Canadian editor of the *STEP Worldwide Journal*.

Education

University of Saskatchewan, B.Comm. (Most Distinguished Graduate), 1989
Osgoode Hall Law School, LL.B., 1990
Osgoode Hall Law School, LL.M., 2000

Year of Call

1992 Ontario

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Bio – Sharon Ford

Sharon is an associate in the tax practice at Davies Ward Phillips & Vineberg LLP. Sharon's practice focusses on corporate tax planning, including the tax aspects of mergers and acquisitions, corporate reorganizations, private equity fund formation, real estate transactions and tax dispute resolution.

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profile

Carl is a member of McMillan's Tax Group. Carl provides advice to both Canadian and foreign clients on all aspects of domestic and international tax planning, compliance and dispute resolution.

Carl assists clients in structuring domestic and international commercial acquisitions, divestitures, reorganizations and business combinations.

Carl also counsels clients on the tax aspects of establishing businesses in Canada and on managing the tax implications of their ongoing business operations, including with respect to employee compensation, tax reporting and compliance.

Carl has regularly been called upon to provide critical tax structuring and compliance advice on a host of complex energy, infrastructure and public-private partnership projects.

In addition to income tax matters, Carl also advises clients on commodity tax matters, particularly with respect to the goods and services tax/harmonized sales tax.

Carl regularly speaks on a variety of tax matters and is a regular contributor of case comments to the Canadian Tax Journal.

Stephen Longo

Stephen is a Partner with Walker West Longo LLP. Stephen was called to the Bar of Ontario in 1998 and has acted for a wide range of clients in property tax assessment matters, including businesses, industries, large institutions, schools and universities, hospitals and municipalities.

Stephen's practice includes handling property tax assessment appeals, property tax due diligence, municipal tax relief and refund applications, and court applications for property exemptions. Stephen also represents clients in litigation dealing with property taxes, tax recharges and other real estate matters before the Ontario Superior Court, Divisional Court, and Court of Appeal.

Stephen is a member of the Canadian Property Tax Association, the Ontario Property Tax Lawyers' Association, the International Property Tax Institute and the National Association of Property Tax Attorneys. He has presented or lectured before the Canadian Property Tax Association, the Law Society of Upper Canada, the Institute of Municipal Assessors, the Ontario Bar Association, the Ontario Appraisal Institute, the Municipal Finance Officers Association of Ontario, Colleges Ontario and the Ontario Expropriation Association.



Robin MacKnight

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Robin MacKnight has practised tax for over 30 years in Calgary, Yukon Territory and Toronto. He has advised clients in most sectors of the economy, from small start-ups to established family firms to multinational public companies. He has been actively involved in the resource sector, and in employee buyout and business succession transactions, representing vendors, management groups and trade unions. His practice includes tax, business and estate planning and implementation, dispute resolution with federal and provincial revenue authorities and public policy submissions to all levels of government.

Robin holds the highest (AV) rating issued by Martindale-Hubbell, a peer review process based upon the confidential opinions of lawyers and judges. He also holds the Advanced Certificate in Family Business Advising for [the Society of Trust and Estate Practitioners \(STEP\)](#).

Prior to joining the firm, Robin was the Executive Director of the [Canadian Tax Foundation](#). Prior to that, he was a partner of a national law firm.

Robin has been a teacher for his entire career. He teaches in the graduate program at Osgoode Hall Law School, was one of the original faculty of the University of Waterloo Master of Tax program where he was the thesis supervisor and taught an emerging issues course for 10 years, and has taught at Queen's University Law School, the Harvard Law School International Tax Program, the University of Calgary law school and the bar admission courses in Ontario and Alberta. He has developed and taught courses for CRA auditors. He is a frequent writer and speaker for continuing education programs sponsored by domestic and international professional organizations, including the Canadian, Ontario, American and International Bar Associations, the [Canadian Tax Foundation](#), STEP, the [Canadian Institute of Chartered Accountants](#), the [International Fiscal Association](#) and the [OECD](#).

Robin has served on several advisory committees to the [CRA](#) and industry associations. He was a director of STEP Canada for over ten years and is now a member of STEP's Worldwide Council and its Public Policy Committee. He is also a member of the Editorial Board of the Trust Quarterly Reviews, published by STEP and The Association of Corporate Trustees. In November 2015, he was awarded a Founders Award by STEP Worldwide for services to the STEP organization in Canada and abroad.

Robin is an advocate for the Ontario wine industry and live music and theatre.