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Cross-Border Estate Planning

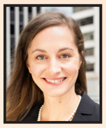
Chaired by

Cheyenne Reese
Legacy Tax + Trust Lawyers

March 6th, 2019 • SFU Harbour Centre • Vancouver, BC

Live Webinar **also available!**

Chair



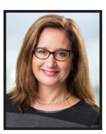
Cheyenne Reese, Principal, Legacy Tax + Trust Lawyers, Vancouver, BC. Cheyenne assists clients with tax, estate and trust planning. Cheyenne received her J.D. from the University of Victoria in 2005 and her Masters of Law Degree in International Taxation from New York University in 2006. As a result, a major part of her practice is related to cross border U.S. – Canada transactions and estate planning, including estate, gift, and generation skipping tax issues. In addition, Cheyenne advises U.S. citizens and green card holders regarding U.S. tax compliance and the U.S. expatriation tax rules. Cheyenne was called to the British Columbia Bar in 2007 and has been at Legacy Tax + Trust Lawyers since that time, becoming a Principal in 2013. Cheyenne has completed Parts I and II of the Canadian Institute of Chartered Accountants' In-Depth Tax Course. She presents often on cross-border tax and estate planning issues.

Faculty

Litza N. Anderson, BA, LLB, TEP, Estate & Trust Consultant, Scotia Wealth Management, Vancouver, BC. Litza provides guidance on estate planning strategies and related documents. Clients benefit from customized tax-considered strategies that align their investment, retirement, philanthropic and estate plans to help safeguard financial well-being into the next generation. A Vancouver native, Litza clerked at the Tax Court of Canada in Ottawa and practised for several years at a large law firm in Toronto specializing in estate planning. Prior to returning to Vancouver, she worked in the Cayman Islands at one of the world's largest offshore law firms specializing in succession planning for international high net worth clients. Litza was called to the Ontario Bar in 2002 and the BC Bar in 2009. Litza is currently the Chair of the Vancouver Branch of STEP.

David R. Baxter, B.Comm. (Honours), LL.B., Partner, Thorsteinssons LLP, Vancouver, BC. Mr. Baxter's practice focuses on tax planning for individuals, trusts and corporations in both domestic and international matters, including divisive reorganizations, estate planning, business structuring and sales, life insurance matters, foreign affiliates and cross-border structures. His clients include private enterprises, owner-managers and public corporations. Mr. Baxter is a frequent lecturer on tax planning matters. He has written numerous papers and articles and is the author of business succession courses for the Institute of Chartered Accountants of BC and Ontario. Mr. Baxter has also lectured on tax matters at UBC law school.

Peter J. Glowacki, Counsel, Borden Ladner Gervais LLP, Vancouver, BC. Peter is Regional Co-Leader (Planning and Administration) of BLG's Vancouver Family Wealth Counsel Group and practises primarily in the areas of wills, trusts and estates law, including more than 25 years of experience in all aspects of trust and estate planning, administration and litigation. This includes the planning, preparation and ongoing advice to settlors, will-makers, executors, trustees and beneficiaries pertaining to all aspects of inter-vivos, Indigenous, off-shore and testamentary trusts, as well as advice to financial institutions relating to risk management and compliance in these matters. Peter has a TEP designation from the Society of Trust and Estate Practitioners (STEP) and is a member of its subcommittee to respond to the BC "Land Owner Transparency Act White Paper". He is a member of the CBABC Wills and Trusts Section, the CBA Charity and Not-for-Profit Law Section executive and a Member of Estate Planning Council of Vancouver. Peter has participated in the planning and presentation of numerous educational sessions to various professional and public groups relative to wills, trusts and estates. He has been selected by peers for inclusion in the 2019 (and since 2014) editions of The Best Lawyers in Canada (Trusts and Estates), and has a Martindale-Hubbell BV Distinguished Peer Review Rating.



Michelle L. Isaak, Partner, DLA Piper (Canada) LLP, Vancouver, BC. Ms. Isaak practises in the areas of wills, estates and trusts, advising clients on all aspects of estate, trust and incapacity planning. A significant portion of her practice is devoted to advising executors, trustees and beneficiaries on estate and trust administration issues, such as obtaining representation grants; administering assets and trusts; resolving disputes; and passing accounts, both informally and through the court. Michelle has particular expertise in complex trust and estate administration issues such as multijurisdictional estates, insolvent estates, estates administered under the *Indian Act*, and estates where an heir may be responsible for the death of the deceased.

Kate Marples, Principal, Legacy Tax + Trust Lawyers, Vancouver, BC. Kate's practice focuses on personal and corporate tax planning, corporate reorganizations and estate planning. Kate received her Bachelor of Arts Degree in 2001 from the University of British Columbia and her Bachelor of Law degree in 2004 from the University of Ottawa. She was called to the British Columbia Bar in 2005. Kate has completed Levels I, II and III of the Canadian Institute of Chartered Accountants In-depth Tax Course, and received her TEP designation from the Society of Trust and Estate Practitioners (STEP) in 2013. She is a member of the Canadian Tax Foundation and of the Canadian Bar Association, BC Branch's Taxation and Will and Trusts subsections.

Alison Oxtoby, Lawyer and Founder, Balmains Law Corporation, Kelowna, BC. Alison obtained her law degree from the University of Victoria in 1996. She was a partner and worked for 12 years with a large full-service national firm in Vancouver before moving to the Okanagan in 2007. There she worked for several years advising high net worth clients of a private bank, and acting as partner of a local boutique firm before founding Balmains Law Corporation. Alison has been Chair of the Society of Trust and Estate Practitioners (STEP) Okanagan Chapter since 2016, and an Executive Committee Member of STEP Vancouver Branch since 2013. She has also authored and lectured extensively to a variety of legal and financial professional organizations, as well at both the University of Victoria and University of British Columbia law schools; and she regularly teaches courses for Okanagan College's Continuing Education Program.

Peter A. Wong, Partner, Borden Ladner Gervais LLP, Vancouver, BC. Peter is a partner in the Tax Group of BLG's Vancouver office. Peter focuses his practice on matters involving Canadian tax issues, and typically advises clients on the Canadian income tax aspects of estate planning, wealth management, corporate reorganizations, and investments in Canadian real estate or businesses. He has developed tax-efficient solutions for Canadians leaving Canada as well as for Canadians investing abroad. He has also assisted clients in resolving disputes with the Canada Revenue Agency and has worked with taxpayers wishing to make a voluntary disclosure. Fluent in Cantonese as well as English, Peter has advised Cantonese-speaking clients from Hong Kong and certain parts of China. Peter is a member of the Canadian Bar Association (Tax Subsection), the Canadian Tax Foundation, the International Fiscal Association, the International Tax Planning Association, and the Society of Trust and Estate Practitioners Canada; and is an International Fellow of The American College of Trust and Estate Counsel.

Cross-Border Estate Planning

The structure of Canadian families and businesses is becoming more complex and diverse than ever before, and increasingly clients present with assets and beneficiaries located worldwide. Inefficient planning can be disastrous for your clients, and practitioners must ensure they stay on top of the best practices and changes in this field. Give your clients peace of mind and security by learning to navigate planning methods and issues that arise when dealing with multiple jurisdictions.

This conference will keep you current on some of the most pressing developments and challenges faced by planners today, bringing together leading experts on estate planning, wealth management and taxation issues to provide you with practical, current advice for addressing the many challenges that arise when clients' assets and beneficiaries are dispersed across multiple jurisdictions. Our expert faculty will provide you with practical planning tools and strategies that you can immediately apply to your practice. You will gain a solid understanding of essential issues and discuss the potential concerns that may arise from time-to-time.

You Will Learn About:

- Choice of law considerations and the use of multiple wills
- Select Canadian and international tax considerations
- Situations where trusts are still useful
- Tips and traps for dealing with certain US tax and estate issues
- Practice management tips for working with international clients
- Considerations when choosing your decision-makers
- Real estate issues, including inbound investment planning

Who Should Attend?

- Wills, trusts, and estate lawyers
- Tax lawyers and professionals
- Accountants
- Insurance professionals
- Trust officers
- Financial planners and wealth management professionals
- Notaries

Cross-Border Estate Planning

March 6th, 2019

9:00 Welcome and Introduction by PBLI

9:05 Chair's Welcome and Introduction

Cheyenne Reese
Legacy Tax + Trust Lawyers

9:10 Choice of Law and Multiple Wills

Peter J. Glowacki
Borden Ladner Gervais LLP

- Choice of law considerations
- Determining location of different types of assets
- Using separate wills for assets in different jurisdictions
- Traps to avoid when drafting multiple wills
- Practice points when administering multiple wills

9:50 Questions and Discussion

10:00 Refreshment Adjournment

10:15 Real Estate Holdings

Alison Oxtoby
Balmains Law Corporation

- Speculation Tax and Vancouver Vacancy Tax
- Foreign Buyers Tax
- Changes to the principal residence exemption applicable to non-residents of Canada
- Inbound investment planning

10:55 Questions and Discussion

11:05 Working with International Clients

Peter A. Wong
Borden Ladner Gervais LLP
Banking Representative
RBC Wealth Management

- Practice management tips for working with international clients

11:50 Questions and Discussion

12:00 Networking Lunch

1:00 Select Canadian Tax Considerations: When Should We Still Be Using Trusts?

Kate Marples
Legacy Tax + Trust Lawyers

- Residency and deeming provisions
- Source rules for taxation of income
- Tax implications of repatriating to Canada
- When and when not to use a trust

1:45 Questions and Discussion

1:55 Considerations When Choosing Your Decision-Makers

Litza N. Anderson
Scotia Wealth Management
Michelle L. Isaak
DLA Piper (Canada) LLP

- Looking at the various estate planning roles:
  - Right person for the role
  - Co-appointments vs. sole appointments
  - Impact of naming non-residents
  - When to consider a professional

2:40 Questions and Discussion

2:50 Refreshment Adjournment

3:05 US Tax and Estate Issues

Cheyenne Reese
Legacy Tax + Trust Lawyers

- US estate and gift tax issues
- Select tax consequences of dual citizenship
- Considerations when choosing US decision-makers or beneficiaries

3:50 Questions and Discussion

4:00 Select International Tax Considerations

David R. Baxter
Thorsteinssons LLP

- Offshore trusts: select planning points and repatriation
- Offshore investment funds
- Domestic trusts with non-resident beneficiaries
- Emigration planning

4:45 Questions and Discussion

4:55 Chair's Closing Remarks

5:00 Program Concludes

PBLI Pacific Business & Law Institute

INFORMATION

Four Ways to Register:
1. Telephone us: 604-730-2500 or toll free 877-730-2555
2. Fax us: 604-730-5085 or toll free 866-730-5085
3. Mail your registration form with payment
4. Register at www.pbli.com/1486

Registration: The registration fee is $770.00 plus GST of $38.50 totalling **$808.50** covering your attendance at the program, materials, a light breakfast, a networking lunch and refreshments throughout the day. In-person attendees have the option to receive their materials electronically in advance of the program, or in a hard copy binder on the day of the program. If an in-person attendee requests both hard copy and electronic materials, an additional $50 charge will apply with applicable taxes. Webinar attendees will always receive their materials electronically.

Early Bird Discount: Register by February 6th, 2019 and receive a $100 discount on the registration fee ($670.00 plus GST).

Group Discount: Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration. Early Bird and Group Discount cannot be combined.

Payment: You may pay by VISA, MasterCard or cheque. Cheques should be made payable to the Pacific Business & Law Institute. Registration fees must be paid prior to the program.

When and Where: Check-in begins at 8:30 a.m. The program starts at **9:00 a.m.** SFU Harbour Centre is located at **515 West Hastings Street** in Vancouver, BC.

Materials: The faculty will prepare papers and/or other materials explaining many of the points raised during this program. Please contact us at registrations@pbli.com if you are unable to attend the program and wish to purchase a set of materials.

Your Privacy: We will keep all information that you provide to us in strict confidence, other than to prepare a delegate list containing your name, title, firm and city for our faculty and the program delegates. We do not share our mailing lists with any non-affiliated organization.

Cancellations: Full refunds will be given for cancellations (less a $60.00 administration fee) if notice is received in writing five full business days prior to the program (**February 27th, 2019**). After that time we are unable to refund registration fees. Substitutions will be permitted. We reserve the right to cancel, change or revise the date, faculty, content, availability of webinar or venue for this event.

Course Accreditation: Attendance at this course can be listed for up to **6.5 hours** of continuing professional development with the Law Society of BC.

Registration Form

Pacific Business & Law Institute
Unit 2 - 2246 Spruce Street
Vancouver, BC Canada V6H 2P3
Telephone: 604-730-2500; Fax: 604-730-5085
E-mail: **registrations@pbli.com**

CROSS-BORDER ESTATE PLANNING

March 6th, 2019

SFU Harbour Centre • 515 West Hastings Street • Vancouver, BC

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- ❑ **In person** [PDF ONLY]
- ❑ **In person** [HARDCOPY & PDF (+$52.50)]
- ❑ **Live webinar** [PDF]

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