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ESTATE PLANNING 2022

Co-Chaired by

David Hunter
Hamilton Duncan Armstrong
+ Stewart Law Corporation

Michelle L. Isaak
DLA Piper (Canada) LLP

January 28th, 2022 • Attend via Live Webinar

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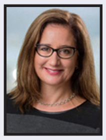
Co-Chairs

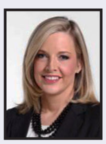
David Hunter, Partner, Hamilton Duncan Armstrong + Stewart Law Corporation, Surrey, BC. David has a civil litigation practice with a primary focus on estate and trust litigation and represents individuals in all levels of court in British Columbia. David joined Hamilton Duncan in 2011 after practicing with a national law firm in Vancouver. He has experience in a variety of estate and trust-related disputes, including contentious estate and trust administration matters, wills variation claims, resulting trust and unjust enrichment claims, and actions involving issues of capacity and undue influence. He also has experience with elder law litigation, including committeeships and case concerning elder financial abuse and fraud. David is also a Past President of the Fraser Valley Estate Planning Council, and was recently recognized in the 2020 Best Lawyers guide for his works in Trusts and Estates.



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.

Faculty

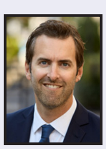
Caroline Deane, Associate, Horne Coupar LLP, Victoria, BC. Caroline's practice focuses on assisting clients with wills, corporate, trusts and estate planning needs with an emphasis on taxation. She joined Horne Coupar LLP in 2018. She and Paula Bosenberg authored the chapter Wills, Trusts, Estates and Adult Guardianship for the 2019 Annual Review of Law & Practice, a publication of the Continuing Legal Education Society of British Columbia. Caroline has been a long-time member of the Canadian Bar Association and is a member of the Canadian Tax Foundation.



Nicole Garton, Lawyer, Heritage Law and President, Heritage Trust, West Vancouver, BC. Nicole has many years of legal, fiduciary, trust and governance experience. As the principal of Heritage Law, Nicole is a lawyer and mediator practicing in the areas of wills and estates and family law. As President of Heritage Trust, Nicole offers fiduciary, escrow and multi-family office services on behalf of individuals, families, business owners, trusts and estates. Nicole is the Past Chair of the Canadian Bar Association Wills and Trusts Subsection (Vancouver).

Hardeep Gill, Associate, Fasken Martineau DuMoulin LLP, Vancouver, BC. Hardeep's practice includes advising clients on a broad array of tax matters, including those relating to Canadian or international income tax, or provincial tax issues. He has advised clients large and small in the course of complex commercial reorganizations, transactional matters, disputes with tax authorities, and other business matters. Hardeep also assists a variety of clients in the course of CRA audits and in the dispute of any assessments or reassessments levied by the Canada Revenue Agency or other tax authorities. Hardeep is an active member of the Canadian Tax Foundation and Canadian Bar Association.

Trevor Goetz, Partner, Grant Thornton LLP, Vancouver, BC. As a tax partner in the Domestic Taxation services group at Grant Thornton LLP, Trevor focuses on providing specialized income tax services to corporations and their shareholders. His diverse background includes personal and corporate tax planning and compliance, corporate reorganizations and cross-border tax files, including planning and implications.



Michael Scott, TEP, Partner, Clark Wilson LLP, Vancouver, BC. Michael's practice is primarily focused in the areas of wills, estates and trusts. Michael advises clients on preparation of wills, powers of attorney, representation agreements and all forms of trusts. Michael acts for executors and trustees to assist them with their various duties in the course of an estate or trust administration. Michael also acts for business owners in connection with succession planning related matters.

Katie Taylor, Associate, DLA Piper (Canada) LLP, Vancouver, BC. Katie Taylor practises in the areas of wills, estates and trusts law, with a particular emphasis on estate planning and administration, as well as corporate/commercial law, with a particular emphasis on advising charities and not-for-profit organizations. Katie assists clients in a broad range of wills, estates and trusts matters, including drafting wills and administering estates. Katie also advises charities and not-for-profit organizations on a wide variety of corporate and commercial issues, including governance and charitable registration.

Estate Planning 2022

The legal landscape for estate planners is evolving. The issues involved in preparing for the future have become more diverse and complex than ever before. This program will keep you current on some of the most recent developments and challenges faced by estate planners today, bringing together leading experts on estate planning and taxation issues to provide you with practical, current advice.

You will gain a solid understanding of evolving issues and discuss potential approaches and opportunities to structure and implement estate plans that meet your clients' needs. You will leave with an up-to-date awareness of important developments in this area and how to successfully put them to work in your practice.

Key Areas Addressed:

- Estate planning in a virtual world
- Disclosure obligations
- Planning and drafting to simplify administration
- Essential tax considerations for estate planners
- Dealing with a family business in an estate

Who Should Attend:

- Wills, trusts and estate lawyers and their paralegals
- Personal representatives
- Accountants and tax professionals
- Financial planners
- Trust officers
- Notaries

Geoffrey White, Q.C., Counsel, Geoffrey W. White Law Corporation, Kelowna, BC. Geoffrey White has 25+ years of expertise in will, estate and trust matters. He assists clients both at his "heritage" office in Kelowna and at Clark Wilson LLP in downtown Vancouver. Geoff is an editor of BC's Probate & Estate Administration Practice Manual, which is acknowledged as the primary source for all estate matters in the province. He has litigated estate and trust matters at all levels of court including the BC Court of Appeal and Supreme Court of Canada. These matters include: discretionary trusts, multiple wills, removal of an executor, and international conflict of laws. He is currently the chair of the BC Law Foundation, and has held leadership roles with national Canadian Bar Association, the Society of Estate and Trust Practitioners, and Estate Planning Societies. Geoffrey White has been recognized by Best Lawyers Canada for Trusts and Estate Law since 2019.

Chelsea Wilson, Associate, Ramsay Lampman Rhodes, Nanaimo, BC. Chelsea practises in the areas of estate planning, estate administration, estate litigation and civil litigation. She is experienced in a wide array of estates and trust matters. Chelsea has represented clients in all levels of court in British Columbia, and in the Supreme Court of Canada. She is a Bencher of the Law Society of British Columbia for Nanaimo County and a member of the Canadian Bar Association.

Estate Planning 2022

January 28th, 2022

9:00 Welcome and Introduction by PBLI

9:05 Chairs' Welcome and Introduction

David Hunter, Hamilton Duncan Armstrong + Stewart Law Corporation
Michelle L. Isaak, DLA Piper (Canada) LLP

9:10 New Disclosure Obligations and Impacts on Planning and Drafting

Michael Scott, Clark Wilson LLP

- LOTA obligations for trusts
- Who is the "interest holder"
- Planning and drafting tips
- ITA reporting for trusts
- Transparency registry

9:50 Questions and Discussion

10:00 Electronic Wills and Remote Witnessing

Geoffrey White, Q.C., Geoffrey W. White Law Corporation/Clark Wilson LLP

- Amendments to *WESA* and Rule 25 for electronic wills and remote witnessing
- Experience in other jurisdictions
- Remote witnessing of capacity planning documents
- New search obligations for probate applications and "electronic repositories"
- Remote witnessing and client verification

10:35 Questions and Discussion

10:45 Morning Break

11:00 Tax Considerations for Estate and Succession Planning

Hardeep Gill, Fasken Martineau DuMoulin LLP

- Tax planning tools for private company shares, including:
  - *inter vivos* transfers and joint tenancies;
  - estate freezes;
  - ITA subsection 164(6);
  - pipeline transactions;
  - ITA paragraphs 88(1)(c) and (d) cost-base bump;
- How best to deploy these tools to achieve tax efficient results

11:40 Questions and Discussion

11:50 Planning with Administration in Mind

Katie Taylor, DLA Piper

- Multiple wills: Ensuring the wills work together
- RRSP/RRIF designations and taxes
- Avoiding abatement problems
- Rights to income and payment of expenses on specific gifts
- Occupational rent for use of estate assets

12:20 Questions and Discussion

12:30 Lunch Break

1:30 Planning for Recreational Property

Caroline Deane, Horne Coupar LLP

- Options for structuring ownership
- Tax considerations
- Co-ownership issues and agreements
- Planning for successive generations

2:15 Questions and Discussion

2:25 Afternoon Break

2:40 *Pecore, Re Stade, Sawdon*

Chelsea Wilson, Ramsay Lampman Rhodes

- *Pecore* analysis applying to benefit plans and life insurance
- *Sawdon*-style trusts - using joint tenancies combined with trust declarations to avoid probate and variation claims

3:20 Questions and Discussion

3:30 Family Businesses: Planning for Succession

Nicole Garton, Heritage Law & Heritage Trust
Trevor Goetz, Grant Thornton LLP

- Trust of voting shares
- Achieving fairness among children
- Estate freeze issues
- Specific considerations for farm businesses

4:15 Questions and Discussion

4:25 Chairs' Closing Remarks – 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/estates22**

Registration: The registration fee is $695.00 plus GST of $34.75 totalling **$729.75** covering your access to the live webinar and electronic materials.

Group Discounts: Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration.

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: The program starts at **9:00 a.m. (PST)**. Attend via Live Webinar: All you need is a computer with a good internet connection and external plug-in speakers or good headphones for optimal audio and volume.

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 electronic 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 (**January 21st, 2022**). 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 hours** of continuing professional development credits with the Law Society of BC.

Registration Form

Pacific Business & Law Institute

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