MILLER THOMSON
AVOCATS | LAWYERS

Brittany Sud

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RELATED SERVICES

Private Client Services

Biography

Brittany Sud's practice focuses on estates and trusts, including both planning and administrative matters, as well as taxation as it relates to those areas. Brittany has developed and implemented cohesive estate plans for clients, reflecting their financial objectives and both short and long-term goals. She advises high net worth individuals, entrepreneurs and professionals on probate planning, income tax deferral and minimization strategies, family business succession planning, disability planning and philanthropic planning. Brittany's estate administration practice includes advising estate trustees on their role and responsibilities, preparing applications for probate and administering the Canadian estates of non-residents. Brittany also advises charities and not-for-profit organizations on various matters to achieve their mission.

Brittany advises her clients on estate and charitable matters, including:

> **Estate Planning:** preparing and implementing wills, powers of attorney, trusts and domestic contracts for high net worth individuals, entrepreneurs and professionals.
>
> **Business Succession Planning:** structuring corporate reorganizations, including implementing "estate freezes" for succession planning and lifetime capital gains exemption planning.
>
> **Charitable Giving:** advising individuals on charitable giving during lifetime and on death.

Brittany is qualified as a Trust and Estate Practitioner by the Society of Trust and Estate Practitioners ("STEP") and holds a Certificate in Elder Law, which she obtained from Osgoode Professional Development. Brittany was featured in STEP Canada's infomercial for law school students attending Canadian Universities. Brittany regularly speaks at conferences and seminars organized by STEP, the Law Society of Ontario, the Canadian Bar Association, the Ontario Bar Association and the Canadian Association of Gift Planners. She is also a supervising lawyer for the Pro Bono Students Canada Wills Project.

Thought leadership

Presentations

- Presenter, "The Modern Family", STEP Canada, February 19, 2020
- Presenter, "Wills and Powers of Attorney", Sunnybrook Hospital Retirement Workshop: Staying Vibrant in Retirement, January 16, 2020
- Presenter, Ontario Bar Association's Make-A-Will Month Presentation, The Neighbourhood Organization, November 20, 2019
- Presenter, "Effectively Using Trusts, Mirror Wills and Mutual Wills in Estate Planning for Blended Families", Sudbury Colloquium 2019: Estates, October 17, 2019
- Presenter, "Wills and Powers of Attorney", Sunnybrook Hospital Retirement Workshop: Staying Vibrant in Retirement, June 20, 2019
- Presenter, "Essential Charity Law Update (Including Case Law Update)", Fasken/Carters Health Care Philanthropy: Check-Up 2019, May 22, 2019
- Presenter, "Case Law Update", Canadian Bar Association Charity Law Symposium – May

6, 2019
- Co-presenter, “The ‘ABC’s’ of Trusts, Uses in Charitable Giving”, Canadian Association of Gift Planners National Conference 2019, April 10, 2019
- Presenter, Ontario Bar Association’s Make-A-Will Month Presentation, Forest Hill Toronto Public Library, November 8, 2018
- Co-presenter, “Effectively Using Trusts, Mirror Wills and Mutual Wills”, Ontario Bar Association Trusts and Estates Law Section Continuing Professional Development Program: Estate Planning for Blended Families, October 29, 2018
- Presenter, “Taxation of Private Corporations and Passive Income – Where are We Now?”, Law Society of Ontario Continuing Professional Development Program: Taxation Issues for General Practitioners, September 24, 2018
- Presenter, “Wills and Powers of Attorney”, Sunnybrook Hospital Retirement Workshop: Staying Vibrant in Retirement, June 18, 2018
- Guest lecturer, “Intestate Succession”, Humber College North Campus: Paralegal Program, March 1, 2018
- Presenter, Ontario Bar Association’s Make-A-Will Month Presentation, Dufferin/St. Clair Toronto Public Library, November 16, 2017
- Presenter, “Estate Planning 101”, United Jewish Appeal Federation of Greater Toronto Young Leaders: Financial Planning Crash Course, March 14, 2017
- Presenter, “Case Comment: *Canada (Attorney General) v Fairmont Hotels Inc.*”, STEP Toronto: Case Law and Potpourri of Trust Issues, January 18, 2017

Publications

- “Registered Education Savings Plans: Back to Basics”, All About Estates Blog, January 10, 2020
- “Joint Retainers and Estate Planning”, All About Estates Blog, November 8, 2019
- “The Jeffrey Epstein ‘Plot’ Thickens…Last Will and Testament Signed 2 Days Prior to Death”, All About Estates Blog, August 23, 2019
- “‘Pour Over’ Clauses Revisited”, All About Estates Blog, June 14, 2019
- “Advantages and Disadvantages of Charitable Remainder Trusts”, All About Estates Blog, May 3, 2019
- “Tips and Traps of Charitable Remainder Trusts”, Jewish Foundation of Greater Toronto’s Spring 2019 e-newsletter, “Giving Advice”, May 2019
- “Senior Man Falls Victim to Online Romance Scam”, All About Estates Blog, February 15, 2019
- “How to Effectively Use Trusts in Estate Planning for Blended Families”, All About Estates Blog, January 11, 2019
- “Common Pitfalls in Estate Planning for Blended Families”, All About Estates Blog December 7, 2018
- “The Benefits and Consequences of Charitable Giving by Will”, Jewish Foundation of Greater Toronto’s Fall 2018 e-newsletter, “Giving Advice”, October 2018
- Co-author, “Effectively Using Trusts, Mirror Wills and Mutual Wills”, presented at the Ontario Bar Association Trusts and Estates Law Section Continuing Professional Development Program: Estate Planning for Blended Families, October 29, 2018
- Co-author, “Trust Reporting Requirements and Compliance – Draft Legislation Released”, Shimmerman Penn LLP’s e-newsletter, ‘SPARK!’, October 19, 2018
- “Taxation of Private Corporations and Passive Income: Where are We Now?”, presented at the Law Society of Ontario Continuing Professional Development Program: Taxation Issues for General Practitioners, September 24, 2018
- “Qualifying Costs of Medical Assistance in Dying may be Eligible for the Medical Expense Tax Credit”, All About Estates Blog, September 21, 2018
- “Form T3010 Registered Charity Information Return and the CRA’s Initiatives”, All About Estates Blog, July 6, 2018
- “Creation of a Testamentary Trust for Purposes of the 21-Year Deemed Disposition Rule”, All About Estates Blog, June 8, 2018
- “The Toronto Maple Leafs and ‘Pour Over’ Clauses have something in Common”, All About Estates Blog, April 27, 2018
- “Federal Budget 2018 – Overview of Personal Income Tax Measures”, All About Estates Blog, March 2, 2018
- “Income Splitting Loans and what you should know (and do) prior to April 1, 2018” All About Estates Blog February 23, 2018
- “Joint Tenancy and Right of Survivorship”, All About Estates Blog, January 19, 2018
- “New Year, New You?”, All About Estates Blog, January 12, 2018
- “Canadian Snowbirds Buying U.S. Vacation Property” Ontario Bar Association Trusts and

Estates Law Section Articles, January 10, 2018
- “Power of Attorney for Property: An In-Depth Review”, All About Estates Blog, December 22, 2017
- “Sibling Rivalry Over Mother’s Competency”, All About Estates Blog, December 8, 2017
- “Occupation of the Principal Residence held in an Alter Ego Trust”, All About Estates Blog, November 10, 2017
- “Latin Terms, ‘Per Stirpes’ and ‘Per Capita’, Still Present in Wills”, All About Estates Blog, October 20, 2017
- “Canadian Snowbirds Buying U.S. Property”, All About Estates Blog, September 15, 2017
- “Morneau Stands Firm on Tax Proposals”, All About Estates Blog, September 8, 2017
- “The Ontario Estate Information Return – An Estate Trustee’s Nightmare”, All About Estates Blog, August 25, 2017
- “Advertising for Creditors Just Became Easier in Ontario…Officially!”, All About Estates Blog, August 11, 2017
- “Under what Circumstances can an Insurer Deny Payment of a Death Benefit to a Beneficiary of a Life Insurance Policy”, All About Estates Blog, July 14, 2017
- “Tidbits from the CRA”, All About Estates Blog, June 16, 2017
- “Separation and Divorce: Implications”, All About Estates Blog, May 19, 2017
- “The Intersection between Family Law and Estates Law”, All About Estates Blog, May 12, 2017
- “Budget 2017 – Ecological Gifts Program”, All About Estates Blog, April 7, 2017
- “The 21-Year Deemed Disposition Rule”, All About Estates Blog, March 10, 2017
- “Obtaining Administration Bonds Versus Dispensing with Administration Bonds”, All About Estates Blog, February 10, 2017
- “Mutual Wills versus Reciprocal Wills”, All About Estates Blog, January 13, 2017
- “When is a Settlement Considered Binding and Enforceable”, All About Estates Blog, December 30, 2016
- “Charitable Donation Tax Credits – When Can They Be Utilized?”, All About Estates Blog, December 2, 2016
- “Testamentary Trusts – Are They Dead?”, All About Estates Blog, November 4, 2016
- “Failing to Plan is Planning to Fail”, All About Estates Blog, October 6, 2016
- Co-author, “Estate and Trust Administration 2016 Update”, presented by Corina S. Weigl at the LSUC’s Practice Gems on Estate and Trust Administration, September 20, 2016
- “Medical Assistance in Dying – Where Are We Now?, All About Estates Blog, September 9, 2016
- “Mother and Daughter Joint Tenancy Gone Awry”, All About Estates Blog, July 29, 2016

Community involvement

- Lion of Judah, United Jewish Appeal Federation of Greater Toronto, 2020
- Member, Jewish Foundation of Greater Toronto Professional Advisory Committee, 2018 – present
- Member, Jewish National Fund (JNF) Future Executive, 2018 – present
- Canvasser, United Jewish Appeal Federation of Greater Toronto, 2017 – present
- Supervising Lawyer, Pro Bono Students Canada Wills Project, 2016 – present
- Co-Chair, Canadian Jewish Political Affairs Committee ACTION Party, April 4, 2019

Professional memberships

- Member-at-Large, Ontario Bar Association Charity and Not-for-Profit Law Section Executive, 2018 – present
- Member-at-Large, Ontario Bar Association Elder Law Section Executive, 2018 – 2019
- Member-at-Large, Ontario Bar Association Trusts and Estates Law Section Executive, 2017 – 2018
- Ontario Bar Association – Young Lawyers’ Division
- Canadian Bar Association
- Law Society of Ontario
- Society of Trusts and Estates Practitioners (STEP) Canada
- Junior Trusts and Estates Practitioners (JTEP)

Bar admissions & education

- Ontario Bar, 2015
- Certificate in Elder Law, Osgoode Professional Development, 2018
- Trust and Estate Practitioner (TEP), 2017
- Society of Trust and Estate Practitioners (STEP) Canada Diploma, 2016
- J.D., Osgoode Hall Law School, York University, 2014
- H.B.A., Richard Ivey School of Business, University of Western Ontario, 2011