



Colleen Ma

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Biography

Colleen Ma is a member of the tax group. Her practice focuses on both sales tax and income tax advisory and planning matters. She also acts on tax dispute matters against taxation authorities and advises clients on various corporate issues.

Colleen's sales tax practice includes advising Canadian and international clients across diverse industries on their Canadian sales tax obligations. This includes providing advice to clients in various industries (e.g., the real estate, retail, and transportation industries, charities and non-profit organizations, and clients engaged in e-commerce) on their obligation to charge federal or provincial sales tax, the ability to recover sales tax paid in the course of their activities, and compliance matters.

Colleen's income tax practice focuses on advising private corporations on corporate structuring and reorganization matters, corporate succession planning, and minimizing taxation on death. These engagements often include both tax planning and drafting corporate implementation and related documents.

She also advises on a wide variety of corporate and individual income tax matters, such as the taxation of stock options, tax aspects of mergers and other transactions, and the taxation of corporate distributions, including tax on split income.

In addition, Colleen has advised clients on their income tax and sales tax dispute matters with various taxing authorities at the audit, appeals, and Tax Court levels.

Colleen is a frequent writer and speaker. She received the Canadian Tax Foundation Best Newsletter Article by a Young Practitioner award in 2015. Colleen currently sits on the Canadian Tax Foundation Calgary Young Practitioners Group Steering Committee and the Canadian Bar Association Executive Committee for the Taxation Non-Specialist (South) Section. She also volunteers with the Federation of Asian Canadian Lawyers – Western. She completed the CPA In-depth Tax Course, the CPA HST/GST Course, and CBA Tax Law for Lawyers Program.

Prior to joining Miller Thomson, Colleen obtained a Juris Doctor degree from the University of Calgary and a Bachelor of Human Kinetics degree from the University of British Columbia.

Professional achievements & leadership

- Solicitor of the Court of Appeal for Ontario and Superior Court of Justice, 2020
- In-Depth Tax Course, Chartered Professional Accountants of Canada, 2018
- In-Depth HST/GST Course, Chartered Professional Accountants of Canada, 2016
- Canadian Tax Foundation Best Newsletter Article by a Young Practitioner, 2015
- Canadian Bar Association Tax Law for Lawyers Program, 2015
- Dean's List, 2012 & 2013
- Ronald D. Bell Scholarship, 2012
- L.H. Fenerty, Q.C. Law Prize, 2012
- John McLaren Scholarship, 2012
- Darlene Korola Memorial Award, 2012
- Louise McKinney Scholarship, 2012

- Alberta Law Foundation Bursary, 2011

Thought leadership

- Co-presenter, "Reviewing Tax Representation, Warranty, and Indemnity Clauses," Canadian Tax Foundation Young Practitioner Group, November 8, 2019
- Presenter, "Section 85 Rollover," Legal Education Society of Alberta, October 2019
- Presenter, "2019 Federal Budget Update," Canadian Bar Association Taxation Non-Specialist Section, April 4, 2019
- Co-presenter, "Dividends, Other Distributions, and Share Redemptions," Legal Education Society of Alberta, March, 2019
- Presenter, "GST Holding Corporation Rules and Other Recent Developments," Tax Executives Institute, January 9, 2019
- Author, "Investment Limited Partnerships – CRA Guidance," Taxes & Wealth Management Newsletter, October 2018
- Presenter, "Income Taxes," Leave a Legacy – Will Power, October 21, 2017
- Presenter, "Tax Considerations in Developing, Holding and Transferring IP," Canadian Bar Association – Technology & Intellectual Property Section, October 19, 2017
- Presenter, "Tax Tips – Real Estate Lawyers," Canadian Bar Association Real Property Law – Commercial and Residential Section, April 21, 2017
- Presenter, "Family Farms," Alberta Agriculture and Forestry, February 7, 2017
- Author, "Apportioning the Tax Burden on Death Among Beneficiaries," Canadian Tax Focus, May 2016
- Co-author, "Draft Legislation on Spouse and Other Trusts," Canadian Tax Highlights, February 2016
- Author, "Estate Plans Involving Trusts Require Review," Canadian Tax Focus, February 2015
- Author, "Spouse Trust: Problems and Solutions," Canadian Tax Focus, August 2014
- Author, "Limitation Periods and the Subjective Element," ABLawg.ca, February 2013

Community involvement

- Somerset Residents Association, Board Member, 2016-2018
- 2010 Olympic Winter Games, Volunteer
- 2009 World Police and Fire Games, Volunteer

Professional memberships

- Member, Law Society of Ontario
- Member, Calgary Bar Association
- Member, Canadian Bar Association, Executive Committee (Alberta – South) tax non-specialist group (2017-current)
- Member, Canadian Tax Foundation (YP Calgary Steering Committee 2019 – current)
- Member, Federation of Asian Canadian Lawyers (mentor since 2015)
- Member, Law Society of Alberta

Bar admissions & education

- Alberta Bar, 2014
- Ontario Bar, 2020
- J.D., University of Calgary, 2013
- B.H.K., University of British Columbia, 2005