



## **Shashi B. Malik**

**Partner | Calgary**

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### **RELATED SERVICES**

Corporate

Corporate Tax

Mergers & Acquisitions

Private Equity

Tax Disputes Resolution

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### **Biography**

Shashi Malik, CPA, CA, J.D., TEP, is a partner practicing tax law and helping clients with the business aspects of private company mergers, acquisitions, and corporate reorganizations. He is the former Managing Partner for the Calgary office and was a member of the firm's Executive Committee from January 2014 to January 2019.

Shashi advises on tax matters relating to private and public equity and debt financing transactions, resource flow through financing structures, the use of partnerships and trusts as alternative business vehicles, and the structuring of cross-border investments. He has significant experience with dispute resolution involving taxation authorities. His experience also covers a broad range of commercial and corporate matters, including shareholder and partnership agreements and shareholder disputes.

Other leadership roles include serving as a member of the By-laws and Rules Committee of the Institute of Chartered Accountants of Alberta since 2009. Shashi also serves as a Director of several private companies and is a Director of the MS Society (Calgary Branch).

Prior to becoming a lawyer, Shashi practiced as a tax manager with two different national chartered accounting firms and has instructed for the Institute of Chartered Accountants of Alberta. He has also lectured in various tax seminars, including with respect to tax planning for private corporations and their shareholders, Life Insurance in Succession Planning, amendments to the Canada-U.S. Tax Treaty and cross-border investments, the taxable Canadian property rules, and the safe practice of taxation and tax adviser negligence.

### **Professional achievements & leadership**

- Martindale-Hubbell AV Peer Review Rated (Preeminent), 2013-2018, its highest level of professional ranking
- Society of Trust & Estate Practitioners (STEP)
- Canadian Institute of Chartered Accountants (CICA) Specialized Tax Course—International Tax, 2000
- CICA Specialized Tax Course—Corporate Reorganizations, 1998
- CBA Tax Law for Lawyers, 1997
- Stikeman Elliott National Tax Award, 1996
- Canadian Petroleum Tax Society Award of Excellence in Corporate Taxation, 1996
- Dean's Honour Roll, University of Calgary Law School, 1996
- CICA In-Depth Tax Course, 1990-1992
- CA Designation Alberta, Institute of Chartered Accountants of Alberta (ICAA), 1992
- CA Designation Ontario, Institute of Chartered Accountants of Ontario (ICAO), 1989

### **Thought leadership**

#### **Publications & Presentations**

- Presentation and Preparation of Material for "Structuring for Canadians Doing Business in the United States," Miller Thomson, Recent Tax Developments
- Presentation and Preparation of Material for "Federal Budget Update," Miller Thomson,

Recent Tax Developments, 2011- 2016

- Presentation, "Insurance—Not So Taxing," November 2013
- Presentation, "Post Mortem Tax Planning Part II—Business Issues," Society of Trust and Estate Practitioners (STEP) Canada (Calgary Branch), October 2013
- Presentation, "Restructuring for Sale of a Business and Cross-Border Investment Issues"
- "SCC Daishowa Decision: Assumed Liabilities Not Considered Proceeds of Disposition," *Tax Notes*, August 2013
- Presentation, "Planning for the Tax Efficient Sale of a Business"
- Presentation and Preparation of Material for "Restructuring for the Sale of a Business," Entrepreneurial CA's of Calgary, March 2011
- Presentation, "Update on Cross-Border Taxation and Taxable Canadian Property"
- Prepared original material and presented seminars for the Institute of Chartered Accountants of Alberta: CPD Course "Practicing Safe Tax," in Calgary and Edmonton to, 1999-2007
- Presentations and Preparation of Technical Material "Tax Negligence and Practicing Safe Tax", Entrepreneurial CA's, March and October 2004

## **Community involvement**

- Instructed Professional Development Tax Courses for ICAA, 1998-2007
- Member, Bylaws and Rules Committee of the ICAA, 2009-current
- Board of Directors, MS Society, Calgary Branch
- Member, Board of Directors, for several private companies
- Trustee for several family trusts
- Speaker CBA Southern Alberta Law Conference
- United Way Calgary Leader, 2003-current

## **Professional memberships**

- Member, Canadian Bar Association
- Member, Law Society of Alberta
- Member, Chartered Professional Accountants of Canada
- Member, Chartered Professional Accountants of Alberta (formerly ICAA)
- Member, Chartered Professional Accountants of Ontario (formerly ICAO)
- Member, Trusts & Estates Practitioners (TEP) Designation, 2015
- Member, Canadian Tax Foundation
- Member, Canadian Petroleum Tax Society
- Canadian Bar Association Alberta Branch—Managing Partners Section, Taxation Specialists Section
- Member, Calgary Bar Association
- Member, Calgary Chamber of Commerce

## **Bar admissions & education**

- Alberta Bar, 1997
- J.D., University of Calgary, 1996
- M. Acc., University of Waterloo, 1988
- B.A. (chartered accountancy studies, honours), University of Waterloo, 1987
- Dean's Honours List – University of Waterloo, 1984-1987 inclusive
- University of Waterloo Faculty of Arts Entrance Scholarship, 1983, 1984
- University of Waterloo Arts Scholar, 1983