Gail P. Black, KC

Partner | Calgary

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Biography

Gail Black's tax-based private client services practice focuses on trusts and estate planning and administration including Wills, substitute decision-making, various trusts, charitable planning and probate matters.

As an active member of both the BC and Alberta Law Societies, she also advises on cross-provincial estate planning and administration matters. Working with US counsel, she assists clients on the tax-effective planning and administration of estates with US components including Canadian residents holding US assets, having US citizenship or having US based beneficiaries as well as US citizens/residents holding Canadian assets.

She provides consultation to other lawyers on estate and trust litigation matters.

Gail was appointed Queen's Counsel (now King's Counsel) in 2016. She is a long-time member of STEP (Society of Trust and Estate Practitioners) and has been a Chair of STEP Calgary and a member of the board of STEP Canada. She is also a member of the Canadian Tax Foundation.

Gail has been listed in *The Best Lawyers in Canada* in Trusts and Estates from 2012 – 2025 and been named for several years in *The Canadian Legal Lexpert Directory* in Estate and Personal Tax Law.

Her volunteer charitable activities have been devoted to children, health and the arts.

Professional achievements & leadership

- *The Best Lawyers in Canada* – Trusts and Estates, 2012 - 2025
- *Who's Who Legal: Canada Guide* – National Leader; Private Client, 2020, 2022
- *Who's Who Legal*, *Canada Guide* – Global Leader; Private Client, 2022-2023
- *The Canadian Legal Lexpert Directory*, Estate & Personal Tax Planning, 2015 - 2024
- *Who's Who Legal*: *Canada* 2019 One of Canada's leading private client practitioners
- STEP Calgary - Volunteer of the Year Award, 2017
- King's Counsel (appointed Queen's Counsel in 2016)

RELATED SERVICES

Charities & Not-for-Profit
Private Client Services

RELATED INDUSTRIES

Social Impact

- Horace Harvey Gold Medal in Law

Thought leadership

Presentations

- Presenter, “Reporting Requirements for Trusts and Other Short Snappers,” Miller Thomson (Calgary) Tax Seminar, April 5, 2018
- Moderator, “Canada/US Tax and Estate Planning: Cross-Border Issues,” a full-day STEP Canada course, Calgary, November 8, 2016
- Moderator, “Planning After Incapacity,” STEP National Conference, Toronto, June 19, 2015
- Co-Presenter, “Bill C-43 Changes A Case Study on the Taxation of Estates and Testamentary Trusts,” Miller Thomson (Calgary) Tax Seminar, April, 2015
- Presenter, “Update on BC’s Wills, Estates and Succession Act,” STEP Calgary and STEP Edmonton Conference, March 18-19, 2015
- Co-Presenter, “Inter-Jurisdictional Estate Planning and Administration,” STEP Calgary, April 23, 2013
- Co-Presenter, “Charities & Not-for-Profit Update,” Miller Thomson (Calgary) Breakfast Seminar, October 25, 2011
- Co-Presenter with Robert Hayhoe, “Charities and Not-for-Profit Update,” Canadian Tax Foundation Prairie Provinces Tax Conference, May 30, 2011
- Co-Presenter, “Planned Charitable Giving – What’s New,” STEP Calgary, October 26, 2010
- “Charitable Giving: Advising Donors,” Advocis Calgary (Financial Planners Association), September 16, 2010
- “Gift Planning and Tax Issues Within an Estate; Providing for Charity in a Will following a Spousal Trust,” Canadian Association of Gift Planners (CAGP) Annual National Conference, May 14, 2010

Publications

- “Alberta’s new Estate Administration Act,” *Wealth Matters*, August 2015
- “Elimination of Graduated Rates for Testamentary Trusts,” *Wealth Matters*, Spring 2014
- “Alberta Societies Act Amended to Permit Continuance by Non-Profit Corporations,” *Charities and Not-for-Profit Newsletter*, May 2014
- “Federal Budget Review,” 2013
- “Environmental Liabilities: Executors and Attorneys Beware!” *Wealth Matters*, Fall 2012
- “Important Changes to Alberta Wills and Estate Law,” 2012
- “Alert: Important Changes to Alberta Wills and Estate Law,” 2012
- “Gifts by Will—Section 118.1(5),” *Charities and Not-for-Profit Newsletter*, May 2010
- “Residency of a Trust,” *Wealth Matters*, Spring 2010
- “Residency of a Charitable Trust,” *Charities and Not-for-Profit Newsletter*, February 2010
- “Gifts Made in Contemplation of Death,” *Charities and Not-for-Profit Newsletter*, January 2008

Corporate directorships

- Former Chair of STEP (Society of Trust and Estate Practitioners) Calgary

Professional memberships

- Member, Canadian Tax Foundation
- Member, Estate Planning Council of Calgary
- Member, The Law Society of Alberta
- Member, The Law Society of British Columbia

- Member, Society of Trust and Estate Practitioners (STEP)
- Member, Canadian Bar Association

Bar admissions & education

- British Columbia, 1983
- Alberta, 1979
- LL.B. (with distinction), University of Alberta, 1978