



## **M. Elena Hoffstein**

**Lawyer | Toronto**

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### **Biography**

M. Elena Hoffstein, FEA, has a practice focused in all areas of estate planning, family business succession planning, corporate reorganization both pre and post mortem planning. She also advises on cross border and international matters, will, trusts and marriage contracts. Elena is also a recognized leader in charity law advising both charities and donors on legislative, tax and regulatory matters and on tax effective charitable gifting.

Elena frequently advises clients on family business succession and planning, corporate reorganizations. Having regards to different legal and tax regimes, Elena ensures that multi-jurisdictional property and family business interests are protected.

Representing clients in both contentious and non-contentious estate litigation matters, Elena assists with will challenges, mental capacity matters, applications for advice, direction of the court and the passing of fiduciary accounts.

Elena is recognized as a leading expert in charity and not for profit law. In Elena's charity law practice, she advises charity clients on legislative, tax and regulatory matters and provides proactive advice to both charities and donors on tax effective charitable gifting.

In recognition of her leadership and career contributions, Elena received the Ontario Bar Association's "Award of Excellence in Trusts and Estates." She is also a recipient of Lexpert's "Zenith Award" and has earned the preeminent "AV" ranking in Martindale-Hubbell's Peer-Review Ratings. She is a frequent speaker at the Canadian Tax Foundation and Ontario Tax Foundation, Society of Trusts and Estates Practitioners conferences, the Law Society of Ontario, The Ontario Bar Association and Canadian Association of Gift Planners. She is a co-author of Charity Law in Canada and co- editor of Charities Legislation and Commentary and Charity Law in Canada & The Trusts chapter of Halsbury.

### **Professional achievements & leadership**

- The Best Lawyers in Canada, Charities/ Non-Profit Law, 2019 - 2024; Tax Law, 2009 - 2024; Trusts and Estates, 2006 - 2024
- Chambers Canada, Charities/Non-Profits, 2018 - 2024

### **RELATED SERVICES**

Charities & Not-for-Profit  
Corporate Governance  
Private Client Services

### **RELATED INDUSTRIES**

Social Impact

- The Canadian Legal Lexpert Directory - Charities/Not-for-Profit Law, 2020 - 2024; Estate & Personal Tax Planning, 2022-2024
- *Who's Who Legal*, Canada Guide - Global Leader; Private Client, 2020, 2022 - 2023
- Lawyer of the Year, *The Best Lawyers in Canada*– Trusts and Estates, 2021
- *Who's Who Legal*, Canada Guide - Thought Leader; Private Client, 2020, 2022
- *Who's Who Legal*, Canada Guide - National Leader - Canada; Private Client, 2020, 2022
- Recipient, Friend of CAGP Award in recognition of her contribution and dedication to the mission of CAGP, 2020
- Chambers High Net Worth Guide
- Who's Who Legal 100 for Private Client
- Martindale- Hubbell "AV" rating
- Lexpert Zenith Award
- Award of Excellence in Recognition of Leadership and Contribution to Estates and Trusts Law

## Thought leadership

### Publications

- Contributing Author, "Charities Legislation & Commentary, 2023 Edition", published by [LexisNexis Canada](#), December 23, 2022
- Contributing Author, "Charitable Giving in Canada", published by Thomson Reuters, 2021
- Co-editor, The Trusts chapter of Halsbury

### Speaking Engagements

- Speaker, "Gifts in Kind After Death", CAGP, April 3, 2024
- Speaker, "Charities and Trust", CAGP, April 3, 2024
- Speaker, "Gifts by Will", Miller Thomson LLP, March 20, 2024
- Co-chair, "The Annotated Alter Ego Trust and Discretionary Trust 2024", LSO, March 6, 2024
- Presenter, "Life, Death and Taxes: Planning Strategies for the Final Exit", Canadian Bar Association's Tax Law for Lawyers conference, June 2, 2023
- Speaker, "Matters of Interest for the Private Client Advisor", Estate Planning Council, October 3, 2022
- Speaker, "Doing Well and Doing Good: How the Landscape for Private Foundations and Giving Is Changing", National STEP Conference, June 17, 2022
- Co-chair, "Law Society of Ontario's Annotated Alter Ego Trust and Discretionary Trust program", January 26, 2022
- Speaker, "A Conversation with Experienced Estate Planners", OBA Trusts & Estates Law Program, January 18, 2022
- Speaker, "Rules and Responsibilities of Trustees and Directors" Cambridge Forums, Senior Estates & Trusts Practitioners 1st Generation, November 22, 2021
- Presenter, "Life, Death and Taxes: Planning Strategies for the Final Exit", Canadian Bar Association's Tax Law for Lawyers conference, June 15, 2021
- Speaker, "Graduated Rate Estates, Charitable Gifts and Timing Issues", CBA Charity Law Online Symposium, May 14, 2021
- Speaker, "Charitable Remainder Trusts: Tips and Traps", CAGP's 27th National Conference on Strategic Philanthropy, April 16, 2021
- Speaker, "A Conversation with Experienced Estate Planners", OBA's Trusts & Estates Law webinar, January 14, 2021
- Panelist, "What To Do When A Client is Incapacitated or Has Passed Away", PMAC Fall Regulatory & Compliance Webcast, September

24, 2020

- Speaker, "Incentive Trusts and Purposeful Trusts" Estate Planning Council of Toronto webinar, September 22, 2020
- Speaker, "The Future of Trusts Worldwide, and How That Affects Your Practice", STEP 2020 Speakers' Series, September 15, 2020
- Speaker, "The Modern Family" STEP, Toronto, February 19, 2020

## **Community involvement**

- Past Member, BMO Retirement Advisory Council
- Member, Planned Giving Committee SickKids Foundation
- Member, Planned Giving Committee Toronto General and Western Hospital Foundation
- Member, Planned Giving Committee St. Michael's Hospital Foundation
- Past Director, The Clarke Institute of Psychiatry Foundation (now called the Centre for Addiction and Mental Health)
- Past Director, Canadian Mothercraft Society
- Past Director, Merry Ships

## **Professional memberships**

- American Bar Association
- American College of Trust and Estate Counsel (ACTEC)
- Canadian Association of Family Enterprise (CAFÉ)
- Canadian Association of Gift Planners (CAGP)
- Canadian Bar Association
- Member of Executive Committee Charity and Not-for-Profit Section of the Canadian and Ontario Bar Association
- Canadian Centre for Philanthropy
- Canadian Tax Foundation
- Estate Planning Council of Toronto
- Family Firm Institute (FFI)
- International Academy of Estates & Trust Law
- Law Society of Ontario (and former head of section of Estate Planning and Administration, Bar Admission Course)
- Ontario Bar Association (past chair of Charity and Not for Profit section, currently on executive committee)
- Society of Trust and Estate Practitioners (STEP)
- Past member, Advisory Committee to Attorney General (Ontario) on Hague Convention on the International Recognition of Trusts

## **Languages spoken**

- English
- French

## **Bar admissions & education**

- Ontario, 1980
- J.D., University of Toronto, 1978
- M.A., Columbia University, 1970
- B.A., University of Toronto, 1969