



Regan A. O'Neil

Partner | Calgary

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Biography

Regan O'Neil's practice focuses primarily on private company tax and corporate matters. Regan does a lot of work in the areas of commercial transactions, tax-focused reorganizations, and mergers and acquisitions. Regan's diverse clients span many industries, and include both startups and established businesses. Regan is a trusted advisor to his clients, overseeing their various legal needs.

Regan often advises clients on legal matters relating to:

Tax: advising businesses on tax-efficient structuring and reorganizations and personal tax planning for owner-managers and individuals.

Mergers and acquisitions: representing buyers and sellers in mergers, acquisitions, and divestitures in various industries including oil and gas, insurance, construction, and pharmaceuticals.

Corporate commercial: providing timely and efficient advice on corporate commercial issues faced by private entities. Regan organizes startup operations and analyzes, negotiates, and drafts various types of commercial agreements, such as shareholder, financing, service, and lease agreements.

Regan is a regular presenter and speaker on tax, corporate, and commercial matters.

Regan is the Chair of the Tax and Economic Affairs Committee, Calgary Chamber of Commerce and also sits on the Executive Committee of the Canadian Bar Association, Tax Non-Specialists (South).

Professional achievements & leadership

- Calgary Chamber of Commerce, Ian Anderson, Committee Chair of the Year Award, 2016
- In Depth Tax Course, Part III, Chartered Professional Accountants, Canada, 2014
- In Depth Tax Course, Part II, Chartered Professional Accountants, Canada, 2013
- In Depth Tax Course, Part I, Chartered Professional Accountants,

RELATED SERVICES

Corporate
Corporate Tax
Restructuring & Insolvency

RELATED FOCUS AREAS

Private Enterprise

Notable matters

- Acted for the majority shareholders in a sale of shares of a private corporation involved in the oil and gas and construction industries, with an approximate value of \$30,000,000.
- Acted for the minority shareholders in the sale of shares of a private oil and gas services corporation, with an approximate value of \$170,000,000
- Acted for the principal sellers in a hybrid share and asset sale transaction in connection with the sale of an oil and gas services corporation, with an approximate value of \$42,000,000

Thought leadership

- Co-author, "Have losses? Plan so that you can use them!," *Wealth Matters*, April 14, 2020
- Chief Editor, *Miller Thomson Tax Notes*, 2016
- Author, "Planning To Sell Goodwill – Tax Implications of the 2016 Federal Budget," *Tax Notes*, May 20, 2016
- Co-author, "Federal Budget Review," *Miller Thomson Communiques*, 2016
- Co-author, *Miller Thomson on Estate Planning*, 2016
- Co-author, "Tax on corporate transactions in Canada," chapter in *Tax on Transactions Multi-jurisdictional Guide*, Practical Law, Thomson Reuters, 2015
- Author, "Income Splitting via Loans—Prescribed Interest Rate to Increase Soon," *Miller Thomson Insights*, 2013
- Co-author, "2013 Provincial Budget Highlights," *Tax Notes*, August 2013
- Co-author, "Federal Budget Review," *Miller Thomson Communiques*, 2013
- Co-author, "Beneficial Ownership Test For Tax Treaty Benefit Entitlement," *Tax Notes*, November 2012

Professional memberships

- Member, Law Society of Alberta
- Member, Canadian Bar Association
- Member, Calgary Chamber of Commerce
- Member, Canadian Tax Foundation

Bar admissions & education

- Alberta, 2008
- LL.B., Dalhousie University, 2007
- Bachelor of Commerce, Dalhousie University, 2003