MILLER THOMSON

Stephen Sweeney, TEP

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Biography

Stephen is a member of the firm's Tax Practice group and serves as practice group liaison for the firm's Private Client Service Group for its Southwestern Ontario offices.

Stephen's practice focuses on personal tax, business reorganizations, business succession planning, wills and estate planning, trusts and the taxation of trusts. He is primarily an advisor to private business entities, their owners and managers. He believes strongly in developing a deep understanding of his client's affairs and trusted working relationships with their principals and decision-makers. He enjoys having an active involvement through the life-cycle of business enterprises, with an emphasis on tax-effective inter-generational and succession planning.

Stephen is a frequent speaker, writer and commentator on personal tax and private client topics for organizations ranging from STEP Canada, Canadian Association of Farm Advisors and Independent Accountants' Investment Counsel. He is the chapter editor for Income Splitting, TOSI and the Attribution Rules for the firm's industry-leading publication, *Miller Thomson on Estate Planning* (Thomson Reuters).

Stephen holds his TEP designation with STEP Canada, and is a member of the Canadian Tax Foundation, the Canadian Association of Farm Advisor, the OBA Trusts and Estates section and the Waterloo-Wellington Estate Planning Council.

Stephen practices in the following areas:

Private Company Transactions – Asset and Share Transactions: acting as counsel for both vendors and purchasers in many M&A transactions throughout a number of industries including pre-transaction corporate reorganizations and tax planning, negotiation of term sheets, memoranda of understanding, letters of intent and binding agreements, acting as lead counsel on transactional matters.

Incorporations, Corporate Governance and Shareholders' Agreements: advises on business structures, tax planning, corporate reorganizations and shareholder relations.

Succession and Estate Planning for Corporations and their

RELATED SERVICES

Corporate
Corporate Governance
Financial Services
Mergers & Acquisitions
Private Client Services

RELATED INDUSTRIES

Agribusiness & Food Production
Banking
Energy & Natural Resources
Health

RELATED FOCUS AREAS

Private Enterprise

Shareholders: advising shareholders and their families on business transition and inter-generational planning, management buy-outs, tax-effective business reorganizations and rollovers, personal tax planning, family trusts, alter ego trusts, dual Will strategies and powers of attorney.

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Stephen operated his own firm as a sole practitioner for many years prior to joining Miller Thomson in 2013. During that time, Stephen developed close personal relationships with clients and was a hands-on practitioner in all aspects of his practice. Stephen honed his attention to detail skills and "client-first" focus that continue to bring value to his clients at Miller Thomson.

Stephen is an active member of the Rotary Club of Kitchener-Westmount.

Professional achievements & leadership

- *The Best Lawyers in Canada* – Mergers & Acquisitions Law, 2020-2024
- *The Canadian Legal Lexpert Directory* – Estate & Personal Tax Planning, 2023

Thought leadership

- Special Lecturer, University of Waterloo Faculty of Architecture, 1995-1997
- Instructor, Corporate Law Procedures Program, Conestoga College, Waterloo, 1987-1991

Corporate directorships

- Member and past Director, Rotary Club of Kitchener – Westmount
- Past Advisory Board Member, Raise Home Support Services for the Elderly

Professional memberships

- Member, Law Society of Ontario
- Member, Society of Trusts and Estates Practitioners (Canada)
- Member, Canadian Tax Foundation
- Member, Waterloo-Wellington Estate Planning Council
- Member, OBA Trusts and Estates Section
- Past Member, Planned Giving Sub-Committee, University of St. Jerome's College
- Past Advisor and Sponsor, Young Entrepreneurs Association – Golden Triangle
- Past Member, Kitchener-Waterloo Chamber of Commerce, Small Business Sub-Committee

Bar admissions & education

- Ontario, 1984
- Bachelor of Laws, Western University, 1982
- Hons. History, Western University, 1979