



Wendi P. Crowe

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SERVICES CONNEXES

Droit des sociétés
Fusions et acquisitions
Services aux particuliers

SECTEURS INDUSTRIELS CONNEXES

Agroentreprises et production
alimentaire
Commerce de détail
Hôtellerie

SECTEURS PARTICULIERS CONNEXES

Droit disciplinaire
Entreprises privées
Investissement au Canada

Biographie

(Disponible en anglais seulement)

Wendi Crowe leads our national Private Client Services group. Her practice focuses on tax, mergers & acquisitions, business succession planning, trusts and estate planning for Canadian, U.S. and international clients. She uses a practical, holistic approach to assist owner-managers in achieving their business succession goals. Wendi has assisted numerous entrepreneurs in transferring their business to a new owner, to key employees or to family members. Wendi's clients include private and family enterprises, large and small, ranging from professional service firms to construction, manufacturing and technology companies. In addition, Wendi has extensive experience in probate and estate administration.

Wendi advises clients at all stages of the business life cycle, including incorporation and initial ownership structure, partnership and shareholder agreements, compensation issues including employee profit-sharing plans and stock options, acquisitions and divestitures, estate freezes and other restructuring. She prepares trusts for minors, spouses and dependent adults, family trusts, and wills, powers of attorney and personal (health care) directives. Wendi advises individuals on owning U.S. property and planning for U.S. citizens and U.S. beneficiaries. Her approach to transactions is practical and multi-faceted, addressing the operational, regulatory, tax, succession and estate planning issues facing individuals and family enterprises. Wendi has acted in both the acquisition and disposition of privately-held businesses in a broad range of industries such as construction, hospitality manufacturing, distribution, technology, consulting, aviation, and service firms.

Réalisations professionnelles et leadership

- Canadian Legal Lexpert Directory, Estate & Personal Tax Planning, 2019 – 2020
- *The Best Lawyers in Canada* – Corporate Law, Trusts and Estates, 2012 – 2020
- *Chambers High Net Worth Guide*, Private Wealth Law – Canada, 2017 – 2018
- BV Rating in Martindale-Hubbell®, since 2013
- Horace Harvey Gold Medal in Law, University of Alberta, 1996

Leadership éclairé

- Instructor, “Being an Executor” course, Metro Continuing Education
- Past Lecturer, Bar Admission course on commercial lending and the Personal Property Security Act

Presentations

- “Estate Planning for Canadians with US Beneficiaries and/or US Assets, and Vice Versa: International Estate Planning Institute,” STEP and New York State Bar Association, USA, March 15 2017
- “Non-tax Aspects and Provincial Aspects of U.S.-Canada Cross-Border Planning: Tips and Traps,” STEP OC 2017 Conference with Sandra Enticknap, January 24, 2017
- “Estate Planning – Specific Client Family Situations,” Assante NWMC Conference, September 25 – 27, 2016
- “Business Succession,” MNP/MT Seminar, May 5, 2016

- “Developments and Trends Affecting Your Estate Plan,” Edward Jones, March 15, 2016
- “Graduated Rate Estates – Case Study Before and After Bill C-43,” (co-presented with Ms. Kathy Hawkesworth, Director Donor Services, Edmonton Community Foundation), Edmonton Estate Planning Council, March 18, 2015
- “Estate Freezes,” Legal Education Society of Alberta Tax Seminar, May 22, 2013, Edmonton; May 29, 2013, Calgary
- “Estate Freezes and Family Trusts,” Canadian Bar Association Wills and Estates Section, May 14, 2013
- “Business Succession,” Merit Contractors Association Series, 2011
- “Succeeding at Succession,” Independent Insurance Brokers Association of Alberta Seminar, 2006
- Writer & Presenter, Prairie Provinces Tax Conference, 2003

Publications

- Co-author, “Canada’ in J.-M. Tirard (ed),” The Global Guide to Trusts (2nd edn Academy & Finance SA, Geneva, in press), May 2020
- Co-author, “Turning our minds to estate planning and the importance of maintaining an up-to-date estate plan,” MT Communiques, March 19, 2020
- Contributor, “Sale of a Business (Alberta),” Lexis Practice Advisor series (LexisNexis)
- Co-author, “Canada” chapter, The International Comparative Legal Guide to Private Client Laws and Regulation, 2018-2020
- Author, “Ownership and Succession to Property,” chapter 1 Miller Thomson on Estate Planning, Thomson Reuters Looseleaf, 2012-2020
- Author, “Taxation on Death,” chapter 8 Miller Thomson on Estate Planning, Thomson Reuters Looseleaf, 2012-2019
- Author, “Estate Freezes Belong in the Tax Planning Garden,” Wealth Matters, August 23, 2019
- Author, “Powers of Attorney and the Alberta Land Titles Registry,” MT Communiques, April 2, 2019
- Co-author, “International Comparative Legal Guide (ICLG) to Private Client Laws and Regulation 2019 – Canada,” ICLG, January 14, 2019
- Co-author, “The TCJA and Beyond,” STEP Journal article, May 2018
- Co-author, “Budget 2018: Developments Affecting Private Companies,” MT Communiques, March 20, 2018
- Co-author, “The Tax Cuts and Jobs Act (TCJA) and Beyond: Changes to the US-Canada Cross-Border Landscape,” STEP Journal article, April 2018
- Co-author, “Non-Tax Aspects and Provincial Aspects of US-Canada Cross Border Planning: Tips and Traps,” STEP Journal Article, March 2017
- Author, “Cowper-Smith v. Morgan (Independent Legal Advice),” Wealth Matters, January 2017
- Author, “Federal Budget Review,” 2013 – 2016
- Author, “After-born Children: Succession Law and Posthumous Conception,” Wealth Matters, November 2015
- Author, “Tax Rules For Restrictive Covenants Are Now Law,” Tax Notes, August 2013
- Author, “Have a US Property? The Taxman Cometh, Edmonton Journal,” Feature Article, September 29, 2012
- Author, “Important Changes to Alberta Wills and Estate Law,” Wealth Matters 2012
- Author, “Canadian Tax: Update On Restrictive Covenant Proposals,” Tax Notes, October 5, 2010
- Author, “Alberta Exempts Registered Savings Plans from Seizure,” Wealth Matters, Spring 2010
- Author, “Estate Planning Under the New Dividend Regime,” Wealth Matters, March 2007
- Author, “Lower Taxes on Dividends,” Tax Notes, Fall 2006
- Author, “Recent Tax, Corporate and Trust Developments,” 2005
- Author, “Alberta Opens the Door for Non-Resident Directors of Non-Profits,” Charities and Not-for-Profit Newsletter, August 2004
- Author, “Amalgamation and windup: what’s the difference?” Canadian Tax Foundation, 2003
- Author, “The Alberta Intestate Succession Act,” Tax Notes, Summer 2002
- Author, “Tax Deferral for Exchanges of Employee Stock Options and Employee Stock Option Shares,” Tax Notes, Summer 2001
- Author, “Estate Planning Opportunities Alter Ego And Joint Spousal Trusts,” Tax Notes, Summer 2000

Associations professionnelles

- Member, Law Society of Alberta
- Member, Canadian Bar Association
- Member, Canadian Tax Foundation
- Member, Society of Trust & Estate Practitioners
- Member, Edmonton Tax Lawyers & Accountants Discussion Group
- Member, Alberta Business Family Institute
- Member, Canadian Bar Association Tax Specialists, Business and Wills and Estates Sections
- Former Chair, Canadian Bar Association Business Law Section

Formation et admission au barreau

- Alberta Bar, 1997
- LL.B. (with distinction), University of Alberta, 1996
- B.Comm. (with distinction), University of Alberta, 1992