Gail P. Black, KC

Associée | **Calgary**

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Biographie

(Disponible en anglais seulement)

Gail Black's tax and private client services practice focuses on trusts (business and personal), taxation, estate planning and administration, and charities and not-for-profit organizations.

Gail advises her clients on the development and implementation of their estate plans including wills, family trusts, alter ego, spousal, and joint partner trusts, enduring powers of attorney, personal directives, tax-effective charitable giving (including private foundations), corporate reorganizations, and related asset transfers.

Gail also advises on cross-border planning and, as an active practising member of both the Alberta and BC Bars, advises on estate planning and administration for Albertans with real estate interests in British Columbia. She advises institutional and individual trustees and beneficiaries on trustee responsibility and trust interpretation, administration, and variation for taxation and other purposes. In addition, Gail advises on probate and estate administration.

Gail advises charities and other not-for-profit organisations on tax and other matters. She consults on litigation involving estate or trust issues. Gail also advises on the drafting, interpretation, and amendment of business trusts and their operational and liability issues.

Gail is a frequent speaker to a variety of organizations on taxation, estate planning and administration, trusts, planned giving, and charities and not-for-profit organizations. She is past Chair of STEP Calgary and recently was the co-instructor of the Wills and Estates course for the University of Calgary Law Faculty.

Gail is listed in *The Best in Lawyers Canada* 2012-2022 in Trusts and Estates. She has also been named to the recent editions of *The Canadian Legal Lexpert Directory* in Estate and Personal Tax Law. Gail is King's Counsel, she was appointed Queen's Counsel in 2016. She has volunteered for charitable organizations devoted to children, health, and the arts.

Gail practised for several years in British Columbia both as a partner at a

SERVICES CONNEXES

Organismes de bienfaisance et à but non lucratif
Services aux particuliers

SECTEURS INDUSTRIELS CONNEXES

Impact social

major Vancouver firm and as a principal of her own firm. In Alberta, Gail was a partner at a major law firm in Calgary for several years before joining Miller Thomson in 2007.

Réalisations professionnelles et leadership

- *The Best Lawyers in Canada* – Trusts and Estates, 2012 - 2024
- *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)
- Horace Harvey Gold Medal in Law

Leadership éclairé

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

Postes d’administrateur

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

Associations professionnelles

- 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

Formation et admission au barreau

- Colombie-Britannique, 1983
- Alberta, 1979
- LL.B. (with distinction), University of Alberta, 1978