# Joan Jung

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## Biographie

( Disponible en anglais seulement )

Joan is a lawyer in the Miller Thomson Tax Group. She practices in the areas of private corporation taxation, trusts and estate planning. Joan has much experience in domestic and international tax planning for owner-manager enterprises and their shareholders. Joan has guided business owners in succession planning for their companies and families.

She is a frequent lecturer for professional and commercial organizations, presenting at conferences for the Canadian Tax Foundation, Ontario Bar Association, Society of Trust and Estate Practitioners (STEP), and many others. Joan is also a regular contributor to tax publications and is the editor for « Tax and the Owner-Manager," a quarterly newsletter published by the Canadian Tax Foundation.

### SERVICES CONNEXES

Fiscalité des entreprises
Successions et fiducies

### Réalisations professionnelles et leadership

- The Canadian Legal Lexpert Directory - Corporate Tax, 2024; Estate & Personal Tax Planning, 2024
- Editor, "*Tax for the Owner-Manager*" published by the Canadian Tax Foundation
- Past Governor and Past member of the Executive Committee, Canadian Tax Foundation
- Member of Annual Conference Planning Committee, Canadian Tax Foundation
- Member, Tax Technical Committee, Society of Trust and Estate Practitioners (Canada)
- Past Program officer and Past Newsletter officer, Toronto Branch, Society of Trust and Estate Practitioners (Canada)
- Volunteer of the Year Award, STEP Toronto, 2021

### Leadership éclairé

- Guest Lecturer, "Intergenerational Share Transfers", Osgoode LLM program, July 25, 2023
- Co-presenter, "Life, Death, and Taxes: Planning Strategies for the Final Exit", CBA Tax Law for Tax Lawyers, June 2, 2023
- Co-presenter, "Insights and Obligations under section 237.4", Ontario Bar Association Professionalism and Ethical Issues for Tax Lawyers,

December 8, 2022
- Co-presenter, "Matters of Interest to the Private Client Advisor", Estate Planning Council (Toronto), October 3, 2022
- Co-Chair and presenter, The Annotated Alter Ego and Discretionary Trust, Law Society of Ontario, January 26, 2022
- Author and presenter, "Dividend Planning," 2022 Ontario Tax Conference (Toronto: Canadian Tax Foundation, 2022), 7: 1-87
- Author, "Changing the Analysis for a Typical Spinout" (2022) 22:1 Tax for the Owner-Manager 2-4
- Co-presenter, Pipelines and Loss Carrybacks", STEP 2020 Speaker Series (Winner of Best Conference Presentation Award)
- Co-presenter, "Revisiting the use of Joint Partner/Alter Ego Trusts LSO Probate Essentials", September 23, 2021
- Presenter, "Advising Clients on Taxation", The Six Minutes Estates Lawyer, LSO, May 13, 2021
- Co-Author and co-presenter, "Surplus Stripping and Intergenerational Transfers of Business 2019 Conference Report" (Toronto: Canadian Tax Foundation, 2019) 18: 1-48
- Author and presenter, "Private Corporation Case Study: TOSI, AAII, NERDTOH and Other Letters of the Alphabet," 2018 Ontario Tax Conference (Toronto: Canadian Tax Foundation, 2018), 6: 1-28
- Author and presenter, "The Taxable Preferred Share Rules and the Private Corporation," in 2017 Ontario Tax Conference (Toronto: Canadian Tax Foundation, 2017) 12:1-23
- "Income and Payment: Key Trust Law and Income Tax Differences", Estates Trusts & Pensions Journal, Vol 36 pp. 350-380 (August 2017)

## Associations professionnelles

- Canadian Tax Foundation
- Society of Trust and Estate Practitioners (Canada)
- Estate Planning Council (Toronto)
- International Fiscal Association
- Ontario Bar Association

## Formation et admission au barreau

- Ontario, 1985
- JD, University of Toronto, 1983