

# Carolyn S. Inglis

## Partner

### Calgary

#### OFFICE

403.298.2433

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## Industries & Expertise

#### EXPERTISE

Corporate Law | Corporate Tax | Mergers & Acquisitions | Private Client Services | Tax

## Biography

#### BAR ADMISSION

Alberta, 2013

#### EDUCATION

- LLM (Taxation), Osgoode Hall of Law School (York University), 2019
- J.D., Schulich School of Law (Dalhousie University), 2012
- BA (with Distinction), Dalhousie University, 2009

Carolyn Inglis, a member of Miller Thomson's Corporate Tax, Private Client and M&A groups, has a knack for corporate and personal tax planning, tax-efficient corporate transactions, mergers, acquisitions, tax dispute resolution, and private client services. With an LL.M. in Taxation from Osgoode Hall Law School, she has worked closely with a wide variety of clients to achieve their business goals.

With an impressive educational background, Carolyn's involvement as a member of the STEP Calgary Branch Executive, as author of various legal publications, and with speaking engagements on various tax issues, highlights her commitment to staying informed, engaged, and proactive in the legal field.

Carolyn stays connected through memberships with the Canadian Tax Foundation, Society of Estate and Trust Practitioners, Canadian Bar Association, Calgary Bar Association, Law Society of Alberta and Law Society of Ontario. Her achievements include numerous courses and scholarships at recognized institutions.

## Industry involvement

### Recognition

- In-Depth Tax Course, Chartered Professional Accountants, Canada, 2017
- Alistair Fraser Scholarship, Schulich School of Law, 2010
- Entrance Renewable Scholarship, Dalhousie University, 2005-2009

### Thought leadership

- Co-Chair, Young Lawyers Conference, Legal Education Society of Alberta, May 2020
- Author, "The Role of the Courts in a Trustee's Exercise of Discretion: A Comment on *Re Toigo Estate*," *Estates Trusts & Pensions Journal*, 2019
- Speaker, Effective Legal Support: Corporate Law, "Dividends, Other Distributions, and Share Redemptions," Legal Education Society of Alberta, April 2019
- Author, "Loyalty and Death," *CALU infoEXCHANGE Volume 2*, 2019
- Author, "Provincial Oppression Remedies and Unpaid Corporate Tax," *Taxes & Wealth Management Issue 11-4*, November 2018
- Co-author, "Planning for the New Passive Income Rules Affecting Private Corporations," *Insurance Planning*, Volume XXIII, No. 2, 2018
- Author, "Does a GAAR Assessment Extend the Normal Assessment Period?" *Canadian Tax Focus* 7-8, 2017
- Author, "Escaping Penalties After Admitting False Statements," *Canadian Tax Focus* 7-8, 2016

### Memberships & affiliations

- Member, Canadian Bar Association
- Member, Calgary Bar Association
- Member, Law Society of Alberta
- Member, Canadian Tax Foundation
- Member, Society of Estate and Trust Practitioners