

# Regan A. O'Neil

## Associé

### Calgary

#### BUREAU

403.298.2452

roneil@millerthomson.com



## Secteurs et Expertises

#### EXPERTISE

Fiscalité des entreprises | Droit des sociétés | Fusions et acquisitions | Restructuration et insolvabilité

## Biographie

#### ADMISSION AU BARREAU

Alberta, 2008

#### FORMATION

- LL.B., Dalhousie University, 2007
- Bachelor of Commerce, Dalhousie University, 2003

#### LANGUES

Anglais

Regan O'Neil's practice focuses on private company tax and corporate matters, including commercial transactions, tax reorganizations, and mergers and acquisitions. With a diverse clientele ranging from startups to established businesses, Regan serves as a trusted legal advisor. His knowledge and experience extend to tax-efficient structuring, mergers, acquisitions, and corporate commercial issues, offering timely

guidance and drafting essential agreements for clients.

Regan is a regular presenter and speaker on tax, corporate, and commercial matters and has made significant contributions to the legal profession, including as past-Chief Editor of Miller Thomson Tax Notes. His insightful articles cover various tax implications and planning strategies, solidifying his position as a thought leader in the field of tax and corporate law.

Regan showcases his commitment to professional excellence as a proud member of the Law Society of Alberta and the Calgary Chamber of Commerce, where he has received the Committee Chair of the Year Award. He has also completed the In Depth Tax Course offered by the Chartered Professional Accountants of Canada.

## Engagement

### Reconnaissance

- *The Canadian Legal Lexpert Directory, Corporate Tax, 2025*
- Calgary Chamber of Commerce, Ian Anderson, Committee Chair of the Year Award, 2016
- In Depth Tax Course, Part III, Chartered Professional Accountants, Canada, 2014
- In Depth Tax Course, Part II, Chartered Professional Accountants, Canada, 2013
- In Depth Tax Course, Part I, Chartered Professional Accountants, Canada, 2012

### Leadership éclairé

- Co-author, "Have losses? Plan so that you can use them!," *Wealth Matters*, April 14, 2020
- Chief Editor, *Miller Thomson Tax Notes*, 2016
- Author, "Planning To Sell Goodwill – Tax Implications of the 2016 Federal Budget," *Tax Notes*, May 20, 2016
- Co-author, "Federal Budget Review," *Miller Thomson Communiques*, 2016
- Co-author, *Miller Thomson on Estate Planning*, 2016
- Co-author, "Tax on corporate transactions in Canada," chapter in *Tax on Transactions Multi-jurisdictional Guide*, Practical Law, Thomson Reuters, 2015
- Author, "Income Splitting via Loans—Prescribed Interest Rate to Increase Soon," *Miller Thomson Insights*, 2013
- Co-author, "2013 Provincial Budget Highlights," *Tax Notes*, August 2013
- Co-author, "Federal Budget Review," *Miller Thomson Communiques*, 2013
- Co-author, "Beneficial Ownership Test For Tax Treaty Benefit Entitlement," *Tax Notes*, November 2012

### Mandats importants

- Acted for the majority shareholders in a sale of shares of a private corporation involved in the oil and gas and construction industries, with an approximate value of \$30,000,000.
- Acted for the minority shareholders in the sale of shares of a private oil and gas services corporation, with an approximate value of \$170,000,000
- Acted for the principal sellers in a hybrid share and asset sale transaction in connection with the sale of an oil and gas services corporation, with an approximate value of \$42,000,000

### **Associations et affiliations professionnelles**

- Member, Law Society of Alberta
- Member, Canadian Bar Association
- Member, Calgary Chamber of Commerce
- Member, Canadian Tax Foundation