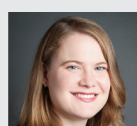


ESTATE TAX PLANNING GONE AWRY

CLE FOR LAWYERS & ACCOUNTANTS | WEDNESDAY 30, 2018 PRESENTERS



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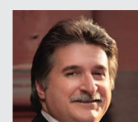
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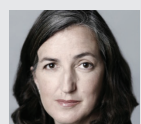
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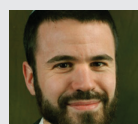
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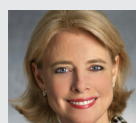
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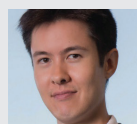
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Shaarei Shomayim Synagogue | 470 Glencairn Avenue, Toronto

Registration & Breakfast For May 30, 2018: 7:30 Am

Program: 8:00 Am-12:00 Noon. Cost \$136 Plus Hst

To register, contact Ellen Ostofsky at 416-633-6224 x104 or at elleno@bnaibrith.ca

This program is eligible for substantive CPD hours required of Lawyers by the LSO
www.bnaibrith.ca/trustsandestates

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Estate Tax Planning Gone Awry

The role of mediator in the estate fight



Charles Wagner
Wagner Sidlofsky LLP
Chair, Trusts & Estates

In this column, over the last several weeks, we have discussed the litigation and accounting issues that will be addressed at the upcoming B'nai Brith Canada Estates and Trusts Group CLE seminar for lawyers and accountants. This week, we will canvass the vignette and panel discussion dealing with mediation in the estate context. Mediation is mandatory in estate disputes in Toronto, Ottawa and Windsor.

In an April 11, 2016, article in the Law Times, a spokesman for the Ontario Attorney General was asked about the statistical success of mandatory mediation. She said, "From a statistical perspective, more than 60 per cent of matters settle ..." My personal experience suggests that mediation has a much higher success rate. The inherent risk in litigating, the length of time it takes to get a matter to trial and the exorbitant legal costs all act as an incentive for parties to compromise. As readers will recall from past columns, this seminar centres on a scenario where a son is working in a family bakery business. The parents implemented an estate freeze for tax purposes, which resulted in their son, through a trust, having a beneficial interest in shares of the corporation. When the son married his former secretary, the parents were upset because his new wife refused to sign a prenuptial agreement. The parents fired both of them. The son sued.

In the vignette, the father and mother on one side, and the son and daughter-in-law on the other side, with their respective lawyers, attend before a mediator (Howard Black of Minden Gross LLP). Attendees will see how a professional mediator deals with a family in crisis. The exercise will not only be helpful in learning the complicated estate and tax issues arising in a mediation, but will be instructive for lawyers preparing for estate mediations.

This vignette is followed by a panel discussion chaired by Kimberly Whaley of WEL Partners entitled, "Estate, Family and Tax Issues in Mediation." The panel will address issues raised in the vignette. In our scenario, a key issue is the failure of the daughter-in-law to sign a prenuptial agreement. Sharon Shore of Epstein Cole LLP will discuss the family law implications when a marriage breaks down and the son has a beneficial interest in an estate freeze. Caroline Abela of Weir Foulds will discuss how enforceable any such prenuptial agreement might be to prevent the daughter-in-law from making claims for support against her husband's estate. Charles Ticker of Charles B. Ticker Law Office will discuss the strategy professional mediators use to broker a deal between warring factions in a family.



Howard Black



Kimberly Whaley



Sharon Shore



Charles Ticker



Caroline Abela



Raquel Goldberg

The event will take place on May 30, 2018 at Shaarei Shomayim Synagogue at 470 Glencairn Avenue, Toronto, Ontario M5N 1V8 and is open to lawyers and accountants.

To reserve your place please contact Ellen Ostofsky at B'nai Brith Canada at (416) 633-6224 x 104 or elleno@bnaibrith.ca