



Carolyn S. Inglis

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RELATED SERVICES

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Biography

Carolyn Inglis is a member of Miller Thomson's Corporate Tax, Private Client and M&A groups. Her areas of focus are corporate and personal tax planning, tax-efficient corporate transactions and reorganizations, mergers and acquisitions of private corporations, tax dispute resolution, and private client services.

Carolyn has completed her LL.M. in Taxation at Osgoode Hall Law School (York University) in 2019. She has also completed the CPA In-Depth Tax Course as well as CBA Tax Law for Lawyers.

Before joining Miller Thomson, Carolyn articulated and practiced at a boutique tax firm in Calgary where she worked closely with a wide range of clients to achieve their goals. She has appeared in front of the Tax Court of Canada as well as the Provincial Court of Alberta and the Alberta Court of Queen's Bench.

Professional achievements & leadership

- 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

Professional memberships

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

Bar admissions & education

- Alberta Bar, 2013
- LL.M. (Taxation), Osgoode Hall of Law School (York University), 2019

- J.D., Schulich School of Law (Dalhousie University), 2012
- BA (with Distinction), Dalhousie University, 2009