

# Ian V. MacInnis

## Counsel

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Ian's tax practice involves advising on a broad range of tax matters, including corporate reorganizations, cross-border transactions, acquisitions and divestitures, financings, personal tax and estate planning, investment funds and real estate investment structuring.

Ian also advises First Nations on tax structuring associated with investment funds, economic development vehicles and the formation of trusts and limited partnerships.

## PRACTICE AREAS

Tax

Business Succession Planning

Corporate Reorganizations and Transactions

## Recent Insights

**TAX**

**Changes to the Capital Gains Inclusion Rate and to Alternative Minimum Tax ("Amt"): Potential Issues and Things to Consider**

Article

**TAX**

**Working From Home in the Time of COVID-19**

Article, COVID-19 Resource

**TAX**

**Canada Emergency Wage Subsidy - What Does the Legislation Say?**

Article, COVID-19 Resource

**TAX**

**Federal Government Announces Support Plan for Canadian Households and Business**

Article, COVID-19 Resource

## Education & Memberships

### EDUCATION

**Called to the Ontario Bar, 1989**

**Osgoode Hall Law School, LL.B., 1987**

**McGill University, B. Comm., 1984**

### MEMBERSHIPS

**Canadian Tax Foundation**

**Society of Trust and Estate Practitioners (STEP)**

**Law Society of Ontario**

**Canadian Bar Association**

## Speaking Engagements & Publications

**Ontario Bar Association - Institute**

**Buying or Selling a Business: An Overview of Tax Considerations**

**Ontario Bar Association - "Taxation of Real Estate Transactions"**

**Canadian Real Estate Income Tax Guide (Co-Author/Editor Wolters Kluwer)**

**Tax Topics, published by Wolters Kluwer, (1996-2012)**

**The Controlling Mind - The Tax Perspective**

**CORPORATE COMMERCIAL**

**Doing Business in Canada**

Article

**TAX**

**Major Proposed Changes to the Taxation of Private Corporations and to Severely Limit Income Splitting**

Article

**TAX**

**Reporting Now Required to Claim for Principal Residence Exemption ("PRE")**

Article

**(Carswell)**

**Canadian Taxation of Real Estate (4th Edition), 2004**

Co-Author with Michael Atlas, C.A., CCH Canadian Limited

**Professional & Community Involvement**

Guitar Society of Toronto

Past President