

RYAN GREER

Partner



CONTACT

604.891.3803

rwg@kkbl.com

BAR ADMISSIONS

British Columbia (2013)

LAW SCHOOL

Dalhousie University

AREAS OF PRACTICE

- Tax/Trusts

LANGUAGES

English

AFFILIATIONS

Law Society of British Columbia,
Member

Canadian Tax Foundation, *Member*

STEP Affiliate

Estate Planning Council of Canada,
Member

PROFILE

Ryan is a partner in the firm's Tax/Trusts group. His combination of experience and business acumen allow him to navigate clients through a variety of complex tax matters involving all aspects of income tax, GST, PST, and property transfer tax.

Ryan's practice focuses on tax planning and tax litigation, with particular emphasis on corporate taxation and estate planning.

Ryan has completed the CPA Canada *In-Depth Tax Course* and the CPA Canada *In-Depth Corporation Reorganizations Course*.

With respect to private corporation tax planning, Ryan's experience consists of:

- Planning and implementing various tax-deferred asset spinoff transactions
- Advising on income tax, GST, PST and property transfer tax issues for both vendors and purchasers on various real estate transactions, including share, asset and hybrid sales
- Planning for tax-deferred dissolutions of limited partnerships under section 98 of the Income Tax Act
- Advising on various tax-efficient corporate, partnership and joint venture structures for land redevelopment transactions
- Implementing divisive "butterfly" reorganizations as permitted under subsections 55(3)(a) and 55(3)(b) of the Income Tax Act
- Implementing "safe income strips" prior to the sale of a business
- Implementing "capital gains strips" to distribute retained earnings in a tax-efficient manner
- Implementing short-form and long-form amalgamations including subparagraph 88(1)(d) "bump" planning
- Advising on various techniques for triggering capital gains in order to distribute retained earnings in a tax efficient manner
- Advising on various income tax issues related to the sale of shares and utilizing the lifetime capital gains exemption
- Advising on various types of post-mortem tax planning including subsection 164(6) loss carryback and "pipeline" transactions
- Implementing tax deferred transfers of land inventory under subsection 97(2) of the Income Tax Act

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- Planning for the loss of status as a Canadian-controlled private corporation (CCPC) in the context of public company and non-resident takeover transactions
- Planning to implement tax-deferred intergenerational transfers of private corporation shares under section 84.1 of the Income Tax Act
- Advising on inbound investment structures for non-resident investors
- Generally providing a wide range of tax advice to the corporate and real estate groups on miscellaneous tax issues that arise with commercial transactions

With respect to estate planning, Ryan's practice experience consists of:

- Advising on various types of estate freezes under sections 51, 85 and 86 of the Income Tax Act
- Drafting complex wills for high net worth clients including multiple wills to avoiding probate fees
- Advising on the use of inter-vivos family trusts, alter-ego trusts and joint spousal trusts

With respect to tax litigation, Ryan's experience consists of:

- Preparing and filing Notices of Objection to the CRA Appeals Division
- Preparing and filing Notices of Appeal to the Tax Court of Canada
- Assisting clients in utilizing the CRA's Voluntary Disclosure Program