MILLER THOMSON

# Gail P. Black

## Partner


**Calgary**

**OFFICE**

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## Industries & Expertise

**EXPERTISE**

Private Client Services | Tax

## Biography

**BAR ADMISSION**

British Columbia, 1983

Alberta, 1979

**EDUCATION**

- LL.B. (with distinction), University of Alberta, 1978

**LANGUAGES SPOKEN**

English

Gail Black's tax-based private client services practice focuses on trusts, Wills and other estate planning including substitute decision-making and charitable strategies. In addition to developing and implementing estate plans, she also advises on probate and other estate administration matters. With a wealth of experience, Gail consults on estate and trust litigation matters. She is a trusted legal advisor to clients for Alberta, British Columbia and cross-border estate planning and administration.

With a track record of delivering insightful presentations on tax, estate planning, and charitable giving, along with contributing to published works on estate law, Gail demonstrates her deep legal knowledge and dedication to keeping her clients informed and well-equipped for their legal needs. Outside of her professional career, Gail's volunteer work has reflected her passion for giving back to society, making her a standout figure in the field.

Dedicated to her profession, Gail actively engages with various legal organizations, showcasing her commitment to the legal community. She has received notable recognition, such as being named in respected legal directories for her proficiency in trusts and estates.

# Industry involvement

## Recognition

- *The Best Lawyers in Canada* – Trusts and Estates, 2012 – 2025
- *Who's Who Legal: Canada Guide* – National Leader; Private Client, 2020, 2022
- *Who's Who Legal*, *Canada Guide* – Global Leader; Private Client, 2022-2023
- *The Canadian Legal Lexpert Directory*, Estate & Personal Tax Planning, 2015 – 2024
- *Who's Who Legal*: *Canada* 2019 One of Canada's leading private client practitioners
- STEP Calgary – Volunteer of the Year Award, 2017
- King's Counsel (appointed Queen's Counsel in 2016)
- Horace Harvey Gold Medal in Law

## Thought leadership

### Presentations

- Presenter, "Reporting Requirements for Trusts and Other Short Snappers," Miller Thomson (Calgary) Tax Seminar, April 5, 2018
- Moderator, "Canada/US Tax and Estate Planning:  Cross-Border Issues," a full-day STEP Canada course, Calgary, November 8, 2016
- Moderator, "Planning After Incapacity," STEP National Conference, Toronto, June 19, 2015
- Co-Presenter, "Bill C-43 Changes A Case Study on the Taxation of Estates and Testamentary Trusts," Miller Thomson (Calgary) Tax Seminar, April, 2015
- Presenter, "Update on BC's Wills, Estates and Succession Act," STEP Calgary and STEP Edmonton Conference, March 18-19, 2015
- Co-Presenter, "Inter-Jurisdictional Estate Planning and Administration," STEP Calgary, April 23, 2013

- Co-Presenter, “Charities & Not-for-Profit Update,” Miller Thomson (Calgary) Breakfast Seminar, October 25, 2011
- Co-Presenter with Robert Hayhoe, “Charities and Not-for-Profit Update,” Canadian Tax Foundation Prairie Provinces Tax Conference, May 30, 2011
- Co-Presenter, “Planned Charitable Giving – What’s New,” STEP Calgary, October 26, 2010
- “Charitable Giving: Advising Donors,” Advocis Calgary (Financial Planners Association), September 16, 2010
- “Gift Planning and Tax Issues Within an Estate; Providing for Charity in a Will following a Spousal Trust,” Canadian Association of Gift Planners (CAGP) Annual National Conference, May 14, 2010

**Publications**

- “Alberta’s new Estate Administration Act,” *Wealth Matters*, August 2015
- “Elimination of Graduated Rates for Testamentary Trusts,” *Wealth Matters*, Spring 2014
- “Alberta Societies Act Amended to Permit Continuance by Non-Profit Corporations,” *Charities and Not-for-Profit Newsletter*, May 2014
- “Federal Budget Review,” 2013
- “Environmental Liabilities: Executors and Attorneys Beware!” *Wealth Matters*, Fall 2012
- “Important Changes to Alberta Wills and Estate Law,” 2012
- “Alert: Important Changes to Alberta Wills and Estate Law,” 2012
- “Gifts by Will—Section 118.1(5),” *Charities and Not-for-Profit Newsletter*, May 2010
- “Residency of a Trust,” *Wealth Matters*, Spring 2010
- “Residency of a Charitable Trust,” *Charities and Not-for-Profit Newsletter*, February 2010
- “Gifts Made in Contemplation of Death,” *Charities and Not-for-Profit Newsletter*, January 2008

## Corporate directorships

- Former Chair of STEP (Society of Trust and Estate Practitioners) Calgary

## Memberships & affiliations

- Member, Canadian Tax Foundation
- Member, Estate Planning Council of Calgary
- Member, The Law Society of Alberta
- Member, The Law Society of British Columbia
- Member, Society of Trust and Estate Practitioners (STEP)
- Member, Canadian Bar Association