

Marc Weisman

TAX LAW GROUP



Practice focus:

Corporate and personal income tax planning
The Goods and Services Tax/Harmonized Sales Tax
Corporate reorganizations
Purchases and sales of businesses
Tax-efficient shareholders' agreements
Presale and acquisition tax planning reorganizations
Tax disputes, including voluntary disclosures
Trusts and Wills

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Marc Weisman's practice focuses on income tax and commodity tax law. He has extensive experience advising with respect to domestic and international tax planning. His tax experience encompasses mergers, acquisitions, divestitures, reorganizations, international inbound and outbound acquisitions and investments, as well as financings.

Marc also practises in the area of personal tax, estate planning and trust taxation for entrepreneurs, individuals and families, and in the area of tax dispute resolution.

Marc has developed a significant tax practice, assisting accountants, financial advisors and non-tax lawyers in the small- to mid-market business range.

Publications

"Double Withholding on the Redemption of Shares Owned by a Non-Resident" Torkin Manes Tax Focus Bulletin, July, 2012

"Does Everyone Agree That Section 7 of the *Income Tax Act* Applies?," Torkin Manes Tax Focus Bulletin, June, 2012

"Registration for GST/HST - Gone with the 30 Day Grace Period," Torkin Manes Tax Focus Bulletin, April, 2012

"Interest liability: Who pays?," Torkin Manes Tax Focus Bulletin, February, 2012

"Say nothing without your tax advisor present," Torkin Manes Tax Focus Bulletin, January, 2012

"Executors and Tax Returns: *Rosenberg Estate v. Canada* (National Revenue)," Torkin Manes Tax Focus Bulletin, December 2011

"Payroll Withholding Taxes – A notice of assessment is not required for the CRA to enforce collection on unremitted payroll withholding taxes," Torkin Manes Tax Focus Bulletin, November 2011

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“What to do when deadlines pass: Big Bad Voodoo Daddy,” *Torkin Manes Tax Focus Bulletin*, August 2011

“What a Relief! *Bozzer v. The Queen* - Waiver of Interest and Penalties under the Taxpayer Relief Guidelines,” *Torkin Manes Tax Focus Bulletin*, July 2011

“Which partnerships must file information returns in 2011?,” *Torkin Manes Tax Focus Bulletin*, June 2011

“Spousal and common-law partner trust planning,” *Torkin Manes Tax Focus Bulletin*, March 2011

“Does the tax man owe you a Duty of Care?” co-authored with Stuart Thom, *Torkin Manes Focus Newsletter*, Fall 2010, page 2

“CRA’s Duty of Care in the context of the *Bankruptcy and Insolvency Act*,” *Torkin Manes Tax Focus Bulletin*, October 2010

“Which professionals can incorporate?” *Torkin Manes Tax Focus Bulletin*, September 2010

“Professional corporations for dentists and physicians: What are the tax advantages?” *Torkin Manes Tax Focus Bulletin*, June 2010

“Income Splitting,” *Torkin Manes Tax Focus Bulletin*, May 2010

“As Winter Approaches, Another Kind of Freeze May be in Order,” *Canadian Jewish News*, November 2009

In addition to making contributions to the *Canadian Tax Reporter*, Marc has assisted on the update of the text: *Canadian Tax Research: A Practical Guide*.

Speaking Engagements

“Tax-Related Representations, Warranties and Indemnities in Purchase Agreements,” *Look Before You Leap: Six Issues to Consider before Buying a Business*, *Torkin Manes Annual Business Law Seminar*, November 2011

“Use of a Tax Structure,” presented as a series to the Investors Group, July - November 2010

Professional Affiliations

- Canadian Bar Association
- Ontario Bar Association, Tax Section
- Ontario Bar Association, Trusts and Estates Section
- Canadian Tax Foundation

Education

- Called to the Ontario Bar, 2000
- LLB, Osgoode Hall Law School, 1998

Marc has also completed the following courses:

CICA In-Depth Tax (Parts I and II)
CICA Estate Planning Tax
CICA Corporate Reorganizations Tax
CICA Advanced International Tax
Tax Law for Lawyers

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