



Mike Dolson

Partner

Toronto

mdolson@mccarthy.ca

t. 416-601-8346

Bar Admission

Alberta 2010

Ontario 2020

Law School

University of Western Ontario

Practices

Tax

Tax Planning

Estates and Trusts

Sales & Commodity Taxes

Mergers & Acquisitions

Mike is a strategic tax planning advisor who designs tax-efficient structures for high net worth individuals and large private corporations

Mike Dolson is a partner in McCarthy Tétrault's National Tax Group based in Toronto. Mike advises high net worth individuals, large private corporations, public corporations, owner-managers, First Nations and public sector entities on the entire gamut of domestic and international tax planning matters in the real estate, health care, technology and manufacturing industries.

Mike approaches his practice through the lens of clients' needs. He is a seasoned and creative practitioner known for delivering tax advice that aligns with clients' objectives – whether in Canada or abroad. He advises high net worth clients on, among other things:

- All aspects of the *Income Tax Act (Canada)* to preserve and maximize their assets while minimizing the tax burden;
- The tax aspects of estate planning, working closely with wills & estates and trust lawyers, investment counsellors and other trusted advisors; and
- Family business succession rules and exit strategies.

Mike also provides tax opinions on innovative investment products targeted to both high net worth individuals and private corporations.

Holding a Bachelor of Laws degree and a Master of Laws degree in United States taxation, Mike has a deep understanding of cross-border business structures and the international tax landscape. He provides tax planning advice for acquisitions and dispositions of businesses carried on by private corporations; for business and recreational investments outside and inside Canada; and with respect to migrations to and from Canada.

He is ranked by *Canadian Lexpert*® and *The Best Lawyers in Canada*™ as a leading tax lawyer and was named the Best Lawyers® 2022 Tax Law "Lawyer of the Year" in Edmonton. He currently serves as a Governor of the Canadian Tax Foundation and is a member of the Canadian Bar Association and the

Mike Dolson

Partner

Toronto

mdolson@mccarthy.ca

t. 416-601-8346

International Fiscal Association.

Clients appreciate Mike's ability to distill complex tax matters into actionable insights. Mike regularly contributes to reputed industry publications and is a former lecturer at the University of Alberta, where he taught corporate tax.

Mike obtained his LL.M (in Taxation – Executive Program) from New York University in 2014 and his LL.B in the Area of Taxation (with Distinction) from the University of Western Ontario in 2009. He was called to the Ontario Bar in 2020 and to the Alberta Bar in 2010.

Publications and Presentations

- "AMT and Intergenerational Business Transfers: Planning Challenges", Tax for the Owner-Manager 3-4, vol. 23, no.4 (Canadian Tax Foundation, 2023)
- "Will Planning, Subsection 164(6), and Non-Resident Trusts", International Tax Highlights 15-17, vol. 2, no. 3 (Canadian Tax Foundation, 2023)
- "GAAR Remix: Will It Affect Owner-Managers?" Tax for the Owner-Manager 6-8, vol. 23, no. 3 (Canadian Tax Foundation, 2023)
- "GST/HST: Digital Services and Intangible Personal Property", Perspectives on Tax Law & Policy 13-14, vol. 4, no. 2 (Canadian Tax Foundation, 2023)
- "Emigration from Canada," Report of Proceedings of the Seventy Fourth Annual Tax Conference, 2022 Annual Tax Conference, (Toronto: Canadian Tax Foundation, 2023)
- "Navigating the New Reporting Rules," in 2022 Ontario Tax Conference, (Toronto: Canadian Tax Foundation, 2022)
- "Legislative Amendments Affecting Charities," Tax for the Owner-Manager, vol. 22, no. 4 (Canadian Tax Foundation), October 2022
- "Tax Policy Issues Relevant to Captive Insurance Companies in Alberta," (2022), vol. 15, no. 28 School of Public Policy Research Papers
- "FAPI: SCC Confirms Investment Business Interpretation," Canadian Tax Focus, vol. 12, no. 1 (Canadian Tax Foundation), February 2022

Mike Dolson

Partner

Toronto

mdolson@mccarthy.ca

t. 416-601-8346

- "The Continuing Saga of Bill C-208," XVII(3) Corporate Structures and Groups (Thomson Reuters), 2021
- "Nicole L. Tiessen Interior Design v. R.: Subsection 256(2.1) Reimagined," XVII(2) Corporate Structures and Groups (Thomson Reuters), 2021
- "Paletta: Straddles Can Work!" Canadian Tax Focus, vol. 11, no. 2 (Canadian Tax Foundation), May 2021
- "Vendor Held Harmless Where Property Sold to Tax-Motivated Arm's-Length Buyer," Canadian Tax Focus, vol. 11, no. 2 (Canadian Tax Foundation), May 2021

Awards & Rankings

The Canadian Legal Lexpert Directory

Leading Lawyer: Tax

Best Lawyers in Canada

Leading Lawyer: Tax

Best Lawyers in Canada - 2022

Tax Lawyer of the Year (Edmonton)

Recent Experience

- **D2L Inc. completes transaction to spin-out D2L Wave into SkillsWave Corporation and sells majority ownership to John Baker**
June 28, 2024
- **Scholastic closes its definitive agreement to invest US\$182M in 9 Story Media Group**
June 21, 2024

Mike Dolson

Partner

Toronto

mdolson@mccarthy.ca

t. 416-601-8346

- **Ether Capital Corporation converts from a conventional reporting issuer into an exchange traded fund pursuant to its acquisition by Purpose Unlimited Inc.**

June 14, 2024

- **National Bank of Canada enters into a definitive agreement to acquire Canadian Western Bank for approximately C\$5B**

June 11, 2024

Recent Insights

- **2024 Canadian Federal Budget Commentary – Tax Initiatives**

April 17, 2024

- **Budget 2024: Financial Institutions Update**

April 17, 2024

- **Tax Perspectives: Review of 2023 & 2024 Outlook**

February 7, 2024

- **CRA provides guidance on Crypto Taxation Issues at APFF Roundtable**

November 24, 2023

Events

- **McCarthy Tétrault Tax Perspectives: Mandatory Disclosure Rules – Reportable Transactions**

November 14, 2023

- **McCarthy Tétrault Tax Perspectives: Mandatory Disclosure Rules – Reportable Transactions**

November 7, 2023