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From corporate and personal tax planning to dispute resolution, Erica brings both analytical and creative thinking to every project.

Erica is a partner in the National Tax Group in Calgary. She maintains a general tax planning practice.

Erica is a frequent speaker on a wide range of tax-related topics. She has published numerous papers for various publications and conferences. Erica has been awarded Canadian Tax Foundation's "Best Newsletter Article by a Young Practitioner Award" for her 2021 article "Do You Have Trust Issues? The Potential Application of Part VI.1 and Subsection 104(2) in Estate Freezes". In addition, Erica is an active member of the Calgary community. Erica has been a sessional instructor at the University of Calgary Faculty of Law, has coached the University of Calgary Donald G. Bowman National Tax Moot Team and sits on the board for Vertigo Theater.

Erica received her Juris Doctor and her Bachelor of Commerce (with Distinction) from Dalhousie University where she won a variety of honours for her academic achievements. She was called to the Alberta Bar in 2015. She is a member of the Law Society of Alberta, the Canadian Bar Association, the Canadian Tax Foundation and the Canadian Petroleum Tax Society.

Publications & Presentations

- Co-authored, "CRA Policy Should Not Be a Cure for Overbroad Legislation", Perspectives on Tax Law & Policy, September 2023
- Co-authored, "At What Cost? The Meaning of Cost in Canadian Income Tax," Report of Proceedings of the Seventy-Fourth Tax Conference, 2022 Conference Report (Toronto: Canadian Tax Foundation, 2023)
- Co-authored and co-presented, "Introduction to Tax Treaties", 2021 Canadian Tax Foundation's Young Practitioner Focus Conference, September 2021

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Admission au barreau

Alberta 2015

Faculté de droit

Dalhousie University

Domaines de pratique

Droit fiscal

Litiges fiscaux

Planification fiscale

Fusions et acquisitions

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- “Do You Have Trust Issues? The Potential Application of Part VI.1 and Subsection 104(2) in Estate Freezes”, Tax for the Owner-Manager, vol.21, no.1, January 2021
- Co-authored, “The Death of the Tariff: A Review of the Tax Court’s Discretionary Approach to Costs Awards”, Canadian Tax Journal, 2020
- “Macdonald v. The Queen – When it Comes to Hedging, No One Cares What You Intended,” Tax Litigation (Federated Press), Volume XXI, No. 3, 2018 (co-authored)
- “Preparing for the Federal Carbon Tax Backstop”, Canadian Bar Association (Alberta), Taxation Non-Specialists Group Presentation, October 2018 (co-presented)
- “Preparing for the Federal Carbon Tax Backstop”, Canadian Petroleum Tax Society, October 2018 (co-presented)
- “It’s Not Easy Being Green – The Federal Carbon Pricing Backstop”, 2018 Prairie Provinces Tax Conference, (Toronto: Canadian Tax Foundation, 2018)
- “Friends Don’t Let Friends Get Assessed Under Section 160”, Tax for the Owner-Manager, vol. 18, no. 1, January 2018
- “A Lesson in Restraint: BP Canada’s Tax Accrual Working Papers are Beyond the Reach of the Minister”, Corporate Structures and Groups (Toronto: Federated Press, 2017) Volume XIV, No. 3, 16 to 19.
- “An Overview of the New Private Corporation Tax Proposals”, Canadian Bar Association (Alberta), Tax Non-Specialists Group Presentation, October 2017
- “Another Reason to Avoid Shareholder Benefits”, Canadian Tax Focus, vol. 6, no. 1, February 2016

Mandats récents

- **Suncor Énergie annonce un placement de billets à moyen terme évalué à 1,5 G\$ CA**

17 novembre 2023

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- **Crescent Point Energy réalise un placement d'actions ordinaires par voie de prise ferme d'un montant de 500 M\$ CA**

10 novembre 2023

- **Glencore va acquérir la participation restante de 17,8 % de PolyMet pour environ 73 M\$ US**

7 novembre 2023

- **TransAlta Corporation annonce une entente visant l'acquisition de Heartland Generation pour 658 M\$ US**

2 novembre 2023

Publications récentes

- **Commentaire relatif au budget fédéral de 2022 – Mesures fiscales**

8 avril 2022

- **IIIIII Perspectives fiscales : Résumé de 2021 et aperçu de 2022**

12 janvier 2022

- **Federal Government proposes to a new Employee Ownership Trust and other Tax Changes**

8 avril 2022

Événements

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

1 février 2023