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Lindsay Ann Histrop

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Expertise

Tax and Estate Planning
Trusts
Non-Profit and Charities
Succession Planning and Wealth
Substitute Decision Making

Education

- Osgoode Hall Law School, LL.M. (Taxation), 1986
- Osgoode Hall Law School, LL.B., 1980
- York University, B.A. (Hons.), 1977

Bar Admission

- Ontario Bar, 1982

Executive Summary

As a partner in the Tax and Estate Planning Group, Lindsay practises in the area of personal tax and estate planning, estate administration and estate litigation. She regularly advises her clients on a wide range of matters including wills, trusts, domestic contracts, powers of attorney, mental incompetency proceedings, court audits, estate and trust taxation and post-mortem estate planning.

Lindsay has lectured extensively on tax and estate planning at the Canada Tax Conference, the Canadian Bar Association, the Law Society of Upper Canada, Insight seminars and Federating Press, among others. She is the author of *Estate Planning Precedents, A Solicitor's Manual*, (Thomson Reuters), long considered an essential practice resource by estates and trusts lawyers across Canada. She has also written articles for the *Canadian Tax Journal*, *Tax Management International Journal* and the Ontario Bar Admission Course. Recognized as a leading lawyer in the area of estate planning and personal tax planning, Lindsay appears in the *Canadian Legal Lexpert Directory* and *Best Lawyers in Canada*. She has also been profiled as a noteworthy Canadian in *Who's Who in Canada*.

Representative Work

- Handling a complex post mortem variation of trusts under a will, deferring taxes of over $2.5 million, thereby ensuring the continued viability of the deceased's highly successful business.
- Negotiating a settlement, on behalf of the estate, in respect of a contentious will interpretation matter in which there were over 700 potential beneficiaries, saving the estate and its beneficiaries thousands of dollars in legal costs.
- Assisting a terminally ill client in structuring her estate plan to benefit her family and favoured charities, preserving the estate for the beneficiaries by eliminating substantial income and probate taxes on death.
- Resolving a family dispute over the division of the deceased's real estate holdings and other assets on death, maintaining both family ownership and family harmony.
- Assisting executors in the efficient management of a business and its 65 employees following the sudden death of the owner-manager, and successfully achieving the sale of the business within 6 months of the owner's death.

Articles and Presentations

- Beyond the Grave: Dealing with Entertainment Assets Post-Mortem, Entertainment & Media Law Symposium 2019, LSO – May 1, 2019
- Beyond the Grave: Dealing with Entertainment Assets Post-Mortem, The Canadian Bar Association – April 10, 2019
- Update on the Milne Case – November 14, 2018

- Highlights of Recent Developments in Estates and Trusts, September 2018
- Multiple Wills - Their Use and Drafting Issues, November 2017
- Probate Planning Strategies to Minimize Estate Administration Tax, OBA's Trusts and Estates CPD program – Critical Advanced Estate, November 2017
- U.S. Estate Tax Planning Considerations for Canadian Residents – December 7, 2016
- Safeguarding the Estate Plan – May 26, 2016
- Estate Planning Precedents, A Solicitor's Manual, (Toronto: Thomson Canada Limited), 2016 (first published, 1989)
- "Exercise of Powers and Duties", Widdifield on Executors and Trustees, 6th ed. (Toronto: Thomson Canada Limited), 2016 (first published, 2003)
- The Power to Add and Delete Trust Beneficiaries – 2012 Senior Estates & Practitioners' Forum
- Planning for Persons with Disabilities – 2010 Senior Estates and Trust Practitioners' Forum
- Multiple Wills – 2009 Advanced Roundtable in Estates
- Recent Issues in Interpreting and Administering Wills – 2008 Canadian National Conference
- Taxed to Death: Heightened Audit for Ontario Estate Administration Tax
- Moral Claims for Dependants' Relief – Are the Cases following Cummings v. Cummings Markedly Different?, *Lexpert Legal Directory* 2009
- Joint Ownership: Clarity or Query from the Supreme Court of Canada?, *Lexpert Legal Directory* 2008

Recognition

- Best Lawyers in Canada, 2006-2020 (Trusts & Estates)
- Canadian Legal Lexpert Directory 2000-2019 (Estate and Personal Tax Planning)
- Martindale-Hubbel BV® Distinguished™ rating

Professional Involvement

- Canadian Bar Association
- Canadian Tax Foundation
- Ontario Bar Association
- Society of Trust and Estate Practitioners
- Toronto Lawyers Association