

Ian Spiegel

Associate

Get in touch

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Executive summary

Ian is an associate whose practice focuses on tax and estate planning, corporate and commercial matters, and advising charities and non-profit organizations. He works with individuals, families, and businesses on a range of legal and planning issues, including corporate restructurings, contracts, and other transactional matters, with a particular emphasis on Canadian income tax planning for individuals, corporations, and trusts.

Ian regularly advises high-net-worth individuals and families on estate planning and wealth transfer strategies. His work includes advising on wills, trusts (including alter ego and joint partner trusts), powers of attorney, and estate and trust taxation. He helps clients plan for probate tax minimization, cross-border estate issues, and the use of trusts and other planning techniques, including prescribed-rate loan strategies, estate freezes, capital gains exemption planning, and post-mortem estate planning.

In addition to his tax and corporate work, Ian advises charities and non-profit organizations operating in Canada and internationally. He assists with incorporations, continuances, charitable registrations, dissolutions, and ongoing operational matters, and provides guidance on governance, by-laws, regulatory compliance, and related real estate issues.

Ian began his career at Gardiner Roberts as a summer and articling student and returned to the firm as an associate in 2020.

EDUCATION

Chartered Professional Accountants of Ontario, CPA, 2020

Osgoode Hall Law School, JD, 2019

Rotman School of Management – University of Toronto, GDipPA, 2016

Rotman Commerce – University of Toronto, BCom, 2016

BAR ADMISSION

Ontario, 2020

Expertise

Tax

Corporate & Commercial

Non-Profit & Charities

Risk & Compliance

Gardiner Roberts

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Insights

Publications

A beginner's guide to cross-border tax issues for professional athletes: Part two

23 August 2024

A beginner's guide to cross-border tax issues for professional athletes: Part one

21 August 2024

New Trust Reporting Requirements: Now in Effect

9 February 2024

Deans Knight Income Corporation v His Majesty the King, 2023 SCC 16 - 21
November 2023

Avoiding Probate in Ontario: Strategies to Minimize Estate Administration Tax,
Money & Family Law - Issue 38-1

Introduction to Toronto's Vacant Home Tax – The Lawyer's Daily, 23 January
2023

Here come the new reporting requirements for trusts – The Lawyer's Daily, 8
February 2022

Government liability for policy decisions following Nelson (City) v. Marchi –
Toronto Law Journal, January 2022

Viewing the Supreme Court of Canada's Decision in Callow Through a Compliance
Lens – Municipal Liability Risk Management; Lexis Nexis, March 2021

Blogs

The Application of Alternative Minimum Tax in the Year of Death

7 July 2026

Post-Mortem Planning Just Got A Little Bit Easier: Amendments To 164(6) Loss Carryback

5 June 2026

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Challenging Times for CRA: Taxpayers are fighting capital gains hike

29 January 2025

Charitable giving deadline for 2024 taxation year extended to February 28, 2025 – but questions remain

10 January 2025

Proposed Amendments to Trust Reporting Requirements – August 2024 Edition

17 September 2024

The Empire Strikes Back: Attorney General of Canada Files Response in Tavares' Appeal

24 June 2024

Not-So-Cheap Thrills: The Bare Trust Reporting Rollercoaster

18 April 2024

Advice is (Not) Cheap: Tax Advisor Found Negligent for Overlooking GAAR Risks

15 April 2024

Update: Bare Trusts No Longer Required To File T3 Returns For 2023

28 March 2024

Trust Reporting Season is Here: Your Primer on the New Requirements for 2023

16 February 2024

Are Signing Bonuses Bad for Canada's Sports Franchises?

9 February 2024

Court Provides Guidance on Testamentary Gifts Made to Defunct Organizations

9 January 2024

CRA Extends the Underused Housing Tax Deadline (Again) to April 30, 2024

29 November 2023

No T3s for Registered Charities' Internal Trusts

13 November 2023

CRA Extends the Underused Housing Tax Deadline to October 31, 2023

12 October 2023

Avoiding Probate In Ontario: Strategies To Minimize Estate Administration Tax

31 March 2023

The Underused Housing Tax and Reporting Requirements for Effected Owners

30 March 2023

Toronto's New Vacant Home Tax: A Brief Introduction

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13 January 2023

Does the Underused Housing Tax Apply to You? The Answer May Surprise You

8 November 2022

2022: Important Changes To Wills And Power Of Attorney Legislation

22 February 2022

Update: New Reporting Requirements For Trusts

20 January 2022

Snow washing is now more difficult in Canada, but at what cost?

26 May 2021

New Reporting Requirements For Trusts

4 March 2021

Viewing the Supreme Court of Canada's decision in Callow through a compliance lens

23 December 2020

Facebook To Pay \$9 Million Penalty Under Canada's Competition Act

3 June 2020

Frustration and Pandemic – A Long Term Perspective on COVID-19 and Frustration of Contracts

2 April 2020

Constructive Construction – Serious Legal Changes

19 July 2018

Memberships and recognition

Board memberships

- Yachad, the Canadian Jewish Council for Disabilities – Director
-

Professional memberships

- Chartered Professional Accountant (Ontario)
 - Society of Trust and Estate Practitioners – Associate Member
-

Recognition

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- Thought Leadership Award, Mondaq – Spring 2023
- Thought Leadership Award, Mondaq – Spring 2024