

Lindsay Ann Histrop

Partner and Chair - Private Client Services

Get in touch

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Executive summary

Lindsay is a partner in the Tax and Trusts Group and Chair of Trusts and Estates at Gardiner Roberts. Her practice focuses on personal tax and estate planning, estate administration, and estate litigation. She regularly advises clients - particularly high-net-worth individuals - on sophisticated planning matters, including wills and trusts, alter ego and joint partner trusts, domestic contracts, powers of attorney, mental capacity proceedings, court audits, and estate and trust taxation. Lindsay's work also includes probate tax planning, cross-border estate planning, postmortem planning, estate freezes, capital gains exemption planning, prescribed rate loan strategies, and the strategic use of trusts to achieve tax efficiency.

Lindsay is a recognized thought leader in tax and estate planning. She has lectured extensively for organizations including the Canada Tax Conference, the Canadian Bar Association, the Law Society of Ontario, Insight Seminars, and Federated Press. She is the author of *Estate Planning Precedents: A Solicitor's Manual* (Thomson Reuters), a six-volume service updated annually and widely regarded as an essential resource for estates and trusts practitioners across Canada. Lindsay has also published articles in the *Canadian Tax Journal*, *Tax Management International Journal*, and the Ontario Bar Admission Course materials.

Her expertise is widely recognized, with listings in the *Canadian Legal Lexpert Directory* and *Best Lawyers in Canada*, and a profile in *Who's Who in Canada* as a noteworthy Canadian.

EDUCATION

Osgoode Hall Law School, LLM in Taxation, 1986
Osgoode Hall Law School, LLB, 1980
York University, Glendon College, BA (Hons), 1977

BAR ADMISSION

Ontario, 1982

Expertise

Private Client Services
Non-Profit & Charities

Representative work

- Guiding a complex estate administration for the foreign family of a deceased Canadian immigrant through a complex dispute over 4 potential last wills and with multiple beneficiaries and conflict

Gardiner Roberts

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of laws issues

- 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 six months of the owner's death.

Insights

Publications

Editor in Chief, *Widdifield on Executors and Trustees*, 6th ed. (Thomson Reuters), 2026

Estate Planning Precedents, A Solicitor's Manual, 6 volumes, (Thomson Reuters), 2026 (first published 1988)

"Exercise of Powers and Duties", *Widdifield on Executors and Trustees*, 6th ed. (Thomson Reuters), 2026 (first published, 2003)

Beyond the Grave: Dealing with Entertainment Assets Post-Mortem, Entertainment & Media Law Symposium 2019, LSO – 1 May 2019

Estate Planning Toolkit, The Canadian Bar Association – 10 April 2019

Update on the Milne Case – 14 November 2018

Highlights of Recent Developments in Estates and Trusts, September 2018

Probate Planning Strategies to Minimize Estate Administration Tax, OBA's Trusts and Estates CPD program – Critical Advanced Estate, November 2017

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Estate Planning Precedents, A Solicitor's Manual, (Toronto: Thomson Canada Limited), 2025 (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

Dealing with Digital Assets on Death - 28 February 2020

Alternate Planning to Secondary Wills for Avoiding Probate and Estate Administration Tax - 12 February 2019

Update on the Milne Case - 15 November 2018

Highlights of Recent Developments in Estates and Trusts - 20 September 2018

Multiple Wills - Their Use and Drafting Issues - 5 December 2017

U.S. Estate Tax Planning Considerations for Canadian Residents - 7 December 2016

Safeguarding the Estate Plan - 26 May 2016

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Blogs

2022: Important Changes To Wills And Power Of Attorney Legislation

22 February 2022

Update: New Reporting Requirements For Trusts

20 January 2022

Distribution under ambiguous disposition provision in Will made on a per stirpes basis

22 December 2021

New Reporting Requirements For Trusts

4 March 2021

Opportunity for Increased Tax Savings from Income Splitting with a 1% Prescribed Rate Loan

30 July 2020

The Ontario government continues to modernize the way in which documents can be executed and sworn

14 May 2020

Tax Planning Opportunities in a Depressed Market

27 April 2020

Virtual Signatures for Wills and Powers of Attorney Now Allowed

13 April 2020

COVID-19 Provides Rare Opportunity for an Estate Freeze

13 April 2020

Memberships and recognition

Professional memberships

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

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Recognition

- Best Lawyers in Canada, 2006-2026 (Trusts & Estates)
- Best Lawyers in Canada, Charities/Non-Profit Law (2026)
- Canadian Legal Lexpert Directory 2000-2024 (Estate and Personal Tax Planning)
- Martindale-Hubbel BV® Distinguished™ rating

Community engagement

- Lake Simcoe Coordinating Committee, Member, 2023-2024
- Evelyn Hart Conservatory, Director, 2012-2013
- Skate Canada – competition volunteer and technical specialist training, 2006 to 2010
- Havergal College – parent volunteer, 1996 to 2010
- Board Member, North York General Hospital Foundation and Chair, Gift Planning
- Advisory Council, 1995 to 2001
- University of Toronto Planned Giving Committee, 1990 – 1993

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