



**GARDINER ROBERTS**

Scotia Plaza, 40 King Street West, Suite 3100

Toronto, ON, Canada, M5H 3Y2

T: 416 865 6600 F: 416 865 6636

[www.gardiner-roberts.com](http://www.gardiner-roberts.com)



## **William Bernstein**

Partner

Direct: 416 865 6675

[wbernstein@gardiner-roberts.com](mailto:wbernstein@gardiner-roberts.com)

**B**ill's practice covers a broad range of tax and business law. With a master's degree in taxation law and numerous years counseling entrepreneurial business owners, Bill provides his clients and their accountants with expert, practical advice.

Bill advises many of his own clients with the start-up, growth and reorganization of their companies. He is also called in to assist other lawyers when a transaction requires tax input. His careful planning and attention to detail are invaluable in complex matters.

Bill also helps clients organize their affairs with comprehensive estate planning coordination. This often involves family trusts and plans for the continuation of a family business in addition to wills and powers of attorney.

Bill lectures and writes for the Ontario Institute of Chartered Accountants and the Ontario Bar Association. Bill has been an instructor at the Ontario Bar Admission Course in the areas of taxation and estate planning. Bill is a member of the Executive of the Tax section of the Ontario Bar Association.

## **AREAS OF PRACTICE AND INDUSTRY SPECIALTY**

- **Tax and Estate Planning** - Taxation (personal, corporate, GST), Tax Disputes, International Transactions, Limited Partnerships, Family Business Planning, Family Trusts, Business Reorganizations, Estate Planning, Wills, Estate Freezes
- **Business Practices** - Corporate, Commercial Transactions, Secured Lending, Corporate Finance, Purchase and Sale of Business, Shareholder Agreements, Partnership Matters

## **EDUCATION**

- Osgoode Hall Law School, LL.M. (Taxation) 1986
- Called to the Ontario Bar 1981
- University of Toronto, LL.B. 1979



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## MEMBERSHIPS

- Ontario Bar Association
- Law Society of Upper Canada
- Canadian Tax Foundation
- International Fiscal Association
- Society of Trust and Estate Practitioners
- Member of the Executive of the Tax Section, Ontario Bar Association

## LECTURES AND PUBLICATIONS

- “Canadian Tax Issues Arising on Transfers from Canadian Resident Trusts to Non-Resident Beneficiaries”, Grant Thornton’s International Tax Newsletter, Fall 2004
- “Tax Planning for Real Estate Syndications”, CA Magazine, 1993
- “Capital Gains Taxation”, Canadian Bar Association, 1991
- “Tax Planning with Trusts”, Institute of Chartered Accountants of Ontario, 1991
- “Unitary Taxation”, CA Magazine (1986)