

Sarah M. Almon, TEP

Associate



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Language(s) spoken: English

Bar Admission(s): Nova Scotia, 2017; New
Brunswick, 2013 (non-practicing)

Legal Assistant(s): [Vicki Greenough](#)

Sarah's practice focuses exclusively on private client work in estates and trusts, tax and private corporation areas, and encompasses all aspects of tax and estate planning and estate administration. She acts for individuals, trust companies, financial institutions, charitable entities, incorporated professionals and owner-managed and family businesses in the areas of will planning, taxation, trusts, asset protection, probate planning, incapacity planning and charitable/planned giving. In her practice, Sarah advises personal representatives, guardians, attorneys and trustees on the administration of estates and trusts. She also acts for owner-managed and family businesses on business succession planning, corporate reorganizations and related matters. Sarah has worked independently or as part of a client service team on the following types of matters:

- Estate and tax planning
- Trusts and probate planning
- Succession planning for owner-managed and family businesses
- Estate and trust advising and administration
- Tax-planned corporate reorganizations

Practice Areas

Corporate Formation/Reorganization

Estates & Trusts

Tax

Education & Career

Education

Dalhousie University, Juris Doctor in Laws, 2012

Carleton University, Master of Arts in International Affairs, 2009

St. Francis Xavier University, Bachelor of Arts, First Class Honours with Subsidiary in History and Philosophy, 2008

Activities

Vice-Chair, Board of Directors, Lawyers' Insurance Association of Nova Scotia

Presenter, Canadian Bar Association – Nova Scotia Branch Young Lawyers Conference (2023)

Member, Society of Trust and Estate Practitioners

Member, Editorial Committee, STEP Inside

Past Chair, Wills, Estates and Trusts Section, Canadian Bar Association – Nova Scotia Branch

Member, Canadian Bar Association

Secretary, Nova Scotia Lighthouse Preservation Society

World Vision sponsor

Accolades

TEP designation from STEP

Best Lawyers: Tax Law, 2023

Best Lawyers: Trusts and Estates, 2023

Thought Leadership

Update: New trust reporting and disclosure requirements under the *Income Tax Act*

November 29, 2022

Accountability and Oversight: Nova Scotia's new *Powers of Attorney Act*

May 09, 2022

New trust reporting and disclosure requirements under the *Income Tax Act*

November 24, 2020

Publications

Co-Author, "Conflicting Interests in Family Law and Estate Administration in Chippett Estate (Re), 2019 NLSC 51", STEP Inside, January 2023

Author, "A Case Study on Capacity – Nova Scotia Perspective", STEP Inside, May 2023

Author, "Adult Representation in Nova Scotia", Estates, Trusts, and Pensions Journal (2023), 42 E.T.P.J.

Co-Author, "Case Study – Real Estate and Alter Ego Trusts", STEP Inside, May 2021

Author, "Lawen Estate At The Court Of Appeal", STEP Inside, November 2021

Co-Author, "Enduring Powers of Attorney Act And Commercial Transactions Involving Individuals", STEP Inside, January 2022

Author, "Pour-Over Wills and Semi-Secret Trusts in Nova Scotia", STEP Inside, May 2022

Co-Author, "Recent Amendments to Nova Scotia's Powers of Attorney Act", STEP Inside, November 2022

Author, "Modernization of Family Law in Nova Scotia", STEP Inside, January 2021

Co-Author, *Nova Voce*, Volume 38, No. 2, Spring 2020 – "Estate Planning in a State of Emergency"

Contributor, *Nova Voce*, Volume 38, No. 1, Winter 2019 – "Self Care Tips for the Festive Season from our Members"

Contributor, "National Conference Round Up", STEP Atlantic Branch

September 26, 2019

Contributor, STEP Atlantic Branch newsletter, Spring 2019

Contributor, Practical Law Canada, Provincial Q&A: Lending and Taking Security in Personal Property in Canada (Atlantic Provinces), June 2016

Contributor, Practical Law Canada, Provincial Q&A: Lending and Taking Security in Real Property in Canada (Atlantic Provinces), June 2016

Contributor, Doing Business in Atlantic Canada Guide, June 2014

Co-author, The New Canada Not-For-Profit Corporations Act, Doing Business in Atlantic Canada, Vol. 4, Issue 1, Spring 2014