

## Jim Cruickshank

### Partner

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Language(s) spoken: English

Bar Admission(s): Nova Scotia, 1993

Legal Assistant(s): [Jacquelyn Walters](#)

*Providing legal services through a professional corporation.*

Working with clients that range from small businesses and mid-size development and retail operations, to professional organizations and large public companies, Jim helps clients with their tax and business structuring needs. Some of the ways he helps his clients are by:

- Reorganizing business ownership structures, including the structuring and implementation of estate freeze, financing and merger transactions.
- Negotiating, drafting and implementing shareholders' agreements.
- Providing tax structuring advice in relation to acquisitions and divestitures.
- Structuring tax-effective employee compensation programs, including designing and implementing employee stock option plans and other equity-based compensation plans.
- Designing and implementing joint venture agreements and limited partnership structures.

## Practice Areas

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Commercial Transactions/Agreements

Corporate Formation/Reorganization

Estates & Trusts

Tax

## Education & Career

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### Education

Dalhousie University, LLB, 1991

Acadia University, BBA, 1984

### Activities

Member, Canadian Bar Association

Member, Partnership Board, Stewart McKelvey, 2014 - 2019

Member, Joint Committee on Taxation, Canadian Bar Association

Member, Institute of Chartered Accountants of Nova Scotia

Member, Canadian Institute of Chartered Accountants

Governor, Canadian Tax Foundation, 2006 - 2009

### Accolades

Best Lawyers 2020 Trusts and Estates "Lawyer of the Year" in Halifax

Best Lawyers 2018 Corporate Law "Lawyer of the Year" in Halifax

Best Lawyers 2017 Tax Law "Lawyer of the Year" in Halifax

Best Lawyers: Corporate Law, 2012 - 2023

Best Lawyers: Tax Law, 2011 - 2023

Best Lawyers: Trust and Estates, 2008 - 2023

Lexpert rating: Corporate Commercial Law, 2018 - 2023

Lexpert rating: Estate and Personal Tax Planning, 2011 - 2021, 2023

Martindale-Hubbell rating: BV Distinguished®

## Thought Leadership

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Regulations and other considerations: further impacts of the Prohibition of Residential Property by Non-Canadians Act

January 06, 2023

The Winds of Change (Part 5): Atlantic Canada poised to benefit from clean energy tax credits

November 10, 2022

## Publications

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Author of papers to various professional organizations, including: Canadian Tax Foundation, Atlantic Tax Conference, Canadian Bar Association (Nova Scotia Branch), Financial Executives Institute, Halifax Estate Planning Council

## **Presentations**

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Presenter to various professional organizations, including: Canadian Tax Foundation, Atlantic Tax Conference, Canadian Bar Association (Nova Scotia Branch), Financial Executives Institute, Halifax Estate Planning Council