



NATHANIEL HILLS

B.A., J.D.

Areas of Practice: Personal Tax Planning

Featured Areas of Practice: Tax Law

As a tax lawyer, Nathaniel Hills has practiced tax litigation for years with an emphasis on tax disputes for large corporations. He has represented clients in disputes administratively with the CRA, at the Tax Court of Canada, Federal Court of Canada, the Ontario Superior Court of Justice and the Ontario Court of Justice. He regularly advises Canadian and global clients on complex tax disputes and other matters including tax and financial reporting advice related to transactions, advice on resource taxation matters, obtaining income tax rulings, international information reporting (including the T1134 and T1135 information returns) and other cross-border tax issues.

Nathaniel offers a critical and analytical approach to tax matters that minimizes risk and taxes payable. When a dispute arises, he works to resolve the issue quickly and efficiently. He represents both individual and corporate clients on federal and provincial tax litigation matters, including disputes under the Excise Tax Act, the Income Tax Act, the Corporations Tax Act, the Land Transfer Tax Act, the Retail Sales Tax Act, the Tobacco Tax Act and the Employer Health Tax Act.

He has spent his entire career accumulating extensive experience in both proactive and retroactive tax planning, tax treaty optimization, offshore compliance, individual and corporate residence tax matters, trusts, director's and shareholder's liability issues, and inland transfer tax, income tax, GST/HST and employer health tax issues. His practice focuses on the areas of Tax Law, Estate Planning and Trusts, advising clients on matters pertaining to corporate finance, corporate tax planning, acquisitions, mergers, joint ventures, divestitures, licensing and other contract negotiations, shareholder and business disputes, and corporate governance.

He has voluminous hands-on experience in tax planning, tax dispute resolution and compliance, tax appeals and corporate law matters including:

- Tax Court Appeals;
- Applications to the Federal Courts;
- Appeals to the Ontario Superior Court of Justice;
- Defending tax offenses in the Ontario Court of Justice;
- Notices of Objection with the Canada Revenue Agency and the Ontario Ministry of Finance;
- The Voluntary Disclosures Program, including applications, second level-reviews and judicial review in front of the Federal Court;
- Taxpayer Relief Applications, including applications for relief of penalties and interest, statute-barred refunds and other relieving provisions;
- Residence issues, including residence determination with the CRA;
- Offshore and domestic compliance;
- Tax shelters;
- Director's liability issues and defences (including due diligence, statute-barred assessments and de facto directorship);
- Bare trusts;
- Complex tax problem solving, research memoranda and planning;
- Section 85 rollovers, estate freezes and other tax-deferred planning strategies;
- Drafting General Security Agreements, Commercial Lease Agreements, Share Transfer Agreements, Corporate Constituting Documents, Asset Sale & Purchase Agreements and other Corporate Law matters, all with a tax focused approach.

Nathaniel joined Devry Smith Frank LLP ('DSF') as a lawyer in our tax department in 2021. He graduated with an Honours B.A. Degree from York University and a J.D. from Osgoode Hall Law School. He has pursued an accounting education with the University of Toronto – Certificate in General Accounting Level 1 and is currently enrolled in CPA Canada's In-Depth Tax Program, Canada's most respected tax education program. He was called to the bar in 2015.

Prior to joining DSF, Nathaniel worked as a senior associate at a boutique tax law firm where he practiced tax dispute resolution and tax planning.

Outside his legal practice, Nathaniel likes to pursue his aquarium hobby and spend time with his wife and son.

Nathaniel is a member of the Canadian Tax Foundation.

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YEAR OF CALL: 2015

**EDUCATION: York University,
Osgoode Hall Law School**

**ASSOCIATIONS: Ontario Bar
Association, The Canadian Tax
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Woitzik Polsinelli LLP (WP) offers legal services to clients in need of a real estate lawyer, corporate lawyer, or clients in need of a lawyer to assist with the preparation of wills and powers of attorney.


INDEPENDENT MEMBER