

**Greg Gartner MBA, LLB, CA, QC**

Director, Canadian Tax Law; Barrister and Solicitor, AB + BC + MASS.

780.784.2501  
ggartner@moodystax.com

**“I’m not a guy who fits anybody into a box or sells a "Solution". I want you to tell me your goals and I’ll figure out how to achieve it.”**

Every self-respecting Alberta company needs one, and with Greg Gartner, Moodys has themselves a bona fide maverick. Greg thrives on finding new and innovative ways to make things happen. He sees problems as just something to figure out how to solve. The bigger the challenge, the more interesting it is. He will find a way to close the deal, and he will not stop until he has looked at things from every angle and found the right solution. This “there’s always a way” attitude is not surprising from a guy who used to be a professional barefoot water skier (in Edmonton?), and a roping-riding-rancher cowboy.

**Areas of expertise**

- Corporate tax
- Corporate reorganizations
- Mergers & Acquisitions / Divestitures
- International tax planning

**Qualifications:**

- Members of Bar Of Alberta, B.C. and Massachusetts
- Alberta Institute of Chartered Accountants, CA, 1994
- University of Alberta, LLB, 1992
- University of Alberta, MBA, 1991
- University of Alberta, BCOMM, 1988

**Professional affiliations:**

- Member – Canadian Petroleum Tax Society
- Member – Canadian Bar Association
- Member – Society of Trust and Estate Practitioners
- Member – The Law Society of Alberta

- Member – Canadian Tax Foundation

### Recognition:

- Selected for inclusion in 2012 - 2019 Best Lawyers in Canada in the practice area of Tax Law
- Named Leading Lawyer in the practice area of Corporate Tax in the 2017 - 2019 Canadian Legal Lexpert Directory
- Consistently receives top peer reviews in Lexpert, Martindale-Hubbell and other legal review publications
- Recipient – Queen’s Counsel designation for outstanding service to the legal profession, 2009

### Publications:

- Author - (2018 - Present). When a Farm Matters. CPA Manitoba Professional Development.
  - Author - (2015). Subsection 55(2): Proposed Amendments and Planning Strategies. Invision C.A.'s.
  - Author - (2015). The Use of Wyoming as Situs for Cross-Jurisdictional Trusts. GGI Newsletter.
  - Author - (2014). Immigration Trusts...What Once Was.... GGI North American Regional Conference. New Orleans, LA: Trust and Estate Planning Practice Group.
  - Author - (2014). Contributing Land to a Partnership: A Case Study. ACPC.
  - Author - (2014 - Present). When a Farm Matters. CPA Saskatchewan Professional Development.
  - Author - (2013). *Residences of Individuals*. Prairie Provinces Tax Conference. Toronto: Canadian Tax Foundation.
  - Author - (2009 – 2015). Farm Management in Canada. FarmTech Annual Conference.
  - Author - (2001 – 2013). Agriculture Update for Professionals. ACCA
  - Author - (1996). Current Issues in the Taxation of Artists and Athletes. Prairie Provinces Tax Conference. Toronto: Canadian Tax Foundation.
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- Contributing Authorship - Ed, W. (2017). Feds refuse to back down on proposed tax changes. Retrieved from <https://www.producer.com>
  - Contributing Authorship - Gartner, G., Keung, K., & Woolley, H. (2013). Mutual Fund Trusts and Real Estate Investment Trusts. Presentation.
  - Contributing Authorship - Baerg, M. (2013). New Land Trusts. Country Guide. Retrieved from <https://www.agcanada.com/wp-content/uploads/2013/05/CGW130531.pdf>
  - Contributing Authorship - Brown, J. (2013). Leveling the international tax field. Canadianlawyer. Retrieved from <https://www.canadianlawyermag.com/author/jennifer-brown/leveling-the-international-tax-field>
  - Contributing Authorship - Cardwell, M. (2014). Lightning bolts out of the Sky. Canadian Lawyer.
  - Contributing Authorship - Gartner, G., & Fuller, J. (2009). Tax, Estate and Succession Planning. Presentation, Legal Education Society of Alberta (Farm and Ranch law Institute).

### In the News:

- Greg Gartner is quoted in an article entitled, "U of A stands by Suzuki honorary degree as donors withdraw, Albertans protest", April 24, 2018, CBC Edmonton
- Greg Gartner is quoted in an article entitled, "Poilievre: Why Morneau's tax changes are anything but

neutral", September 29, 2017, *The Ottawa Citizen*

- Greg Gartner is quoted in an article entitled, "Feds refuse to back down on proposed tax changes", September 18, 2017, *The Western Producer*
- Greg Gartner is quoted in an article entitled, "Farmers furious over Ottawa's tax changes, but too busy harvesting crops to mount a fight", September 7, 2017, *Financial Post*
- Greg Gartner is quoted in an article entitled, "Canadian Court Finds Disputed Agreement With Taxpayer Binding," February 6, 2017, *Bloomberg BNA's International Tax Monitor*
- Greg Gartner is quoted in an article entitled, "Taxing Disputes," June 2016, *Lexpert Magazine*
- Greg Gartner is featured in the January 2014 Edition of *Business in Calgary* as part of their in-depth article on the Moodys approach to finding tax solutions for clients, January 2014, *Business in Calgary*
- Alberta Farmer quotes Greg Gartner regarding the dilemma of transferring land, February 16, 2016, *Alberta Farmer*
- Canadian Lawyer quotes Greg Gartner regarding the challenges Canadian tax lawyers face when dealing with GST assessments from the CRA, January 6, 2014, *Canadian Lawyer*