



# Rob Worthington, TEP, Partner

## Calgary

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## Overview

Rob Worthington has a broad tax practice that includes advising corporations and their shareholders on domestic and cross-border investments, transactions and business structures to optimize their tax situation.

Rob has implemented corporate reorganizations for businesses in a variety of industries and provided tax advice on financing and merger and acquisition transactions. His practice involves a significant international tax component, acting for clients ranging from owner-managed businesses to public companies. He has also successfully negotiated favourable outcomes with the Canada Revenue Agency.

Business owners and individuals turn to Rob when facing complex tax issues such as:

- Structuring advice for inbound investment for non-residents carrying on business in Canada
- Implementation of cross-border financing strategies to maximize interest deductions
- Facilitating shareholder buy-outs in a tax-efficient manner
- Advising on the judicious use of trusts for asset protection, tax efficiencies, and business succession
- Unconventional tax strategies using derivatives and financial instruments
- Business succession planning
- Minimizing the erosion of family wealth from tax and double tax on death
- Mitigating departure tax for Canadians emigrating to other countries

Rob is also a frequent speaker at conferences and seminars on tax topics.

### Value to Clients

Tax is something that touches all businesses and everyone's personal life. Rob is able to quickly assess a business situation and determine how he and his team can add value. The end result is that tax law services are a profit centre, not a cost.

### Outside the Office

Being a former professional musician, Rob enjoys philanthropic pursuits, which include music and the arts.

## Industries

Construction  
 Real Estate  
 Manufacturing  
 Health  
 Media + Entertainment  
 Technology  
 Personal

## Services

Tax  
 Business  
 Trusts  
 Cross-Border Services

## Education

STEP Canada, 2013

## Admissions

British Columbia, 2008  
 Alberta, 2004

## Professional

Canadian Tax Foundation

Member

Canadian Bar Association

Member

Society of Trust and Estate Practitioners

Member

## Client Stories

### Client saved from bankruptcy

**Where we began:** Our client was an external director for a company that provided equipment rentals in the oil sands. The company ran into financial difficulties and management (including some of the directors) did not make the required payroll and GST remittances. The CRA assessed our client as owing over \$200,000 for the company's failure to remit.

**Our approach:** Through out-of-court negotiations with the Department of Justice we were able to reduce our client's liability from \$200,000 to \$0.

**The result:** By negotiating a settlement, the client avoided the expense and ordeal of a court case. If forced to repay the \$200,000 to the CRA the client would likely have faced bankruptcy.

### Tax-efficient strategy saves real estate deal

**Where we began:** A sophisticated foreign investor group wanted to participate in a real estate development project in Calgary with a local project manager. When they were told that the corporate tax rate in Canada was 27%, much higher than the tax rate in their home jurisdiction, the investor group did not want to proceed with the deal.

**Our approach:** By constructing a bespoke strategy that included a combination of participating debentures, forward sales of partnership units, and shifting tax pools that could not be utilized by non-residents to the Canadian-resident project manager, we managed to reduce the tax burden to 14.5% for the investors.

**The result:** The reduced tax rate was acceptable to the investor group and they proceeded with the deal. The beautiful part of the strategy is that the Canada Revenue Agency (CRA) will not lose money. In fact, more taxes will be collected in Canada, despite the reduced tax rate for the investor group.

## News + Views + Events

August 2020 - 3 min read

[Stress-Testing Your Asset and Corporate Structure](#)

November 29, 2019

[Knowing When to "Lawyer Up"](#)

November 7, 2019

[Practical Considerations for the Investment Income Rules for Private Companies](#)

October 17, 2019

[Business Succession Planning Webinar](#)

September 25, 2019

[Practical Considerations for the Investment Income Rules for Private Companies](#)