



Adrienne Woodyard

Partner

awoodyard@dlapiper.com

Toronto

T: +1 416 365 3414

F: +1 416 369 5233

Adrienne's practice is primarily focused on tax dispute resolution/litigation. She advocates on behalf of taxpayers in disputes with the Canada Revenue Agency and the Ontario Ministry of Finance, and, where disputes cannot be resolved at the administrative level, she represents them in the Tax Court of Canada and the Federal Court of Appeal. Adrienne also advises clients regularly on a wide variety of tax compliance issues and represents clients who wish to participate in the CRA's Voluntary Disclosures Program, an amnesty program designed to allow taxpayers to correct errors or omissions in their past tax returns, as well as clients seeking a waiver or reduction from penalty and interest under the CRA's Taxpayer Relief program. She has extensive knowledge of income tax, payroll, GST/HST, retail sales tax and excise tax matters, and her clients include multinational corporations, privately held and owner-operated enterprises, estates and trusts, entrepreneurs, executives, not-for-profit corporations and registered charities.

- Food and Beverage
- Tax
- Wills, Estates and Trusts
- Tax Controversy and Disputes
- Transactional Tax Planning
- International Tax Counsel
- Charities and Not-for-Profit

English

Adrienne currently serves on the Board of Directors of The Advocates' Society, as well as the editorial board of the Tax Litigation Journal (Federated Press). She has been quoted and has written extensively on various tax matters, including best practices for retention of tax-related business records and managing CRA audits, transfer pricing reviews, tax issues relevant to cross-border employee travel, offshore tax evasion, CRA challenges to charitable donation programs and the tax treatment of damage awards.

Adrienne obtained her law degree from Queen's University, where she received the McDougall-Watson Memorial Award for her work with the Queen's Legal Aid Society and was an editor of the Queen's Law Review. She was called to the Ontario bar in 2000. Prior to attending Queen's, Adrienne studied English and Psychology at Wilfrid Laurier University, and was awarded the Lieutenant Governor's Academic Medal for achieving the highest average in her graduating class.

LANGUAGES SPOKEN

- English

EXPERIENCE

- Conrad Black v. Her Majesty The Queen
- Aitchison Professional Corporation v. The Queen
- Estate of Stanley Vine v. The Queen
- Shirley Patricia McKenzie v. The Queen
- 27 Cardigan Inc. v. The Queen
- Michael J. Foley v. The Queen; Mark A. Foley v. The Queen
- Key Property Management Corporation v. The Queen

CREDENTIALS

Admissions

- Ontario, 2000

Recognitions

- *Best Lawyers in Canada (Tax Law)*, 2021-2022
- McDougall-Watson Memorial Award, Queen's Legal Aid Society
- Queen's University Entrance Scholarship
- Lieutenant Governor's Academic Medal, Wilfrid Laurier University,
- Alumni Bronze Medals, Wilfrid Laurier University
- J. Campbell Scholarship, Wilfrid Laurier University

Education

- LL.B., Queen's University, 1998
- B.A., Wilfrid Laurier University, 1994
- Osgoode Hall Law School Intensive Trial Advocacy Workshop
- Canadian Institute of Chartered Accountants In-depth Tax Course
- Arbitration and Mediation Training Institute Certificate

Memberships

- Director, The Advocates' Society, June 2018 - present
- Editorial Board, Tax Litigation Journal, Thomson Reuters
- Canadian Tax Foundation
- Ontario Bar Association Tax Executive, 2015-2017
- Law Society of Ontario
- Canada AIDSbeat Organizing Committee 2005-2006

Other Activities

- Copy and design editor of McDonald & Hayden LLP's in-house newsletter, The Advisory

- Associate Editor, Queen's Law Journal 1996 - 1998

INSIGHTS

Publications

Budget 2021 updates: Tax and the digital economy

17 May 2021

The Canadian federal budget tabled on April 19, 2021 provides further detail on the sweeping changes to the taxation of the digital economy that were announced in the Fall Economic Statement 2020 released on November 30, 2020. In particular, Budget 2021 provides further detail on the proposed new federal digital services tax and the changes to Canada's VAT, the federal goods and services tax/harmonized sales tax.

Canada proposes sweeping changes to the taxation of the digital economy

15 December 2020

On November 30, 2020, as part of the Fall Economic Statement 2020, Supporting Canadians and Fighting COVID-19 ("FES2 2020"), the Canadian federal government proposed sweeping changes to the taxation of the digital economy.

A "Rent" Subsidy That's Not Just for Tenants: A Guide to the New Canada Emergency Rent Subsidy

20 November 2020

On November 19, 2020, the new federal Canada Emergency Rent Subsidy ("CERS") was enacted into law by Bill C-9, An Act to amend the Income Tax Act (Canada Emergency Rent Subsidy and Canada Emergency Wage Subsidy) receiving Royal Assent. The CERS takes effect as of September 27, 2020 and continues to June 2021. Note that Bill C-9 only provides details for the first 12 weeks of the program, so details may change after December 19, 2020.

New CEWS rules are complicated and CRA's updated online calculator can help

31 AUG 2020

Canadian Employment Law Updates - COVID-19

On August 11, 2020, the CRA launched an updated Canada Emergency Wage Subsidy online calculator.

COVID-19 rent deferrals — avoid GST trap for commercial landlords (Canada)

15 APR 2020

The COVID-19 situation is placing unprecedented burdens on commercial tenants and landlords alike. Landlords, in particular, are under increasing pressure to offer rent deferrals to relieve the pressure on beleaguered tenants who have been forced to shutter their operations.

- Author, "The proof is in the pudding when it comes to CRA penalty relief," *The Lawyers Daily*, July 16, 2018
- Author, "How to know who's legally on the hook for tax return errors," *The Lawyers Daily*, January 30, 2018
- Author, "Director resignations and personal liability for corporate tax debts," *The Lawyers Daily*, Oct 17, 2017

- Co-author, "Canadian Chapter," Tax Country Comparative Guide, 2nd Edition, *Legal 500*, 2017
- Co-author, "Selected issues in tax administration relating to assessing, filings and appeals," *Canadian Tax Foundation*, October 2016
- Author, "Directors and de facto directors in the eyes of the CRA," *The Lawyers Weekly*, Mar 20, 2015
- Reprinted, "Putting a value on employee benefits," *Canadian Payroll Reporter*, Apr 10, 2015
- Author, "CRA leaks famous donors' information," *Lexpert*, Nov 27, 2014
- Co-Author, "Glaxo transfer pricing under spotlight," *The Lawyers Weekly*, March 16, 2012
- Author, "Tax Litigation Matters," *Canadian Lawyer*, February 28, 2011

Events

- Panelist, "Assessing Your Case: Developing a Winning Cross-Examination Strategy", Preparation Series: Cross-Examination, The Advocates' Society, June 1, 2021
- Speaker, "Panel Discussion Related to the Technology Sector", 2020 US-Canada Joint Meeting of the International Fiscal Association, February 26, 2020
- Speaker, "Revisiting Taxpayer Relief and Ministerial Discretion", Ontario Tax Conference & Webcast, Canadian Tax Foundation, October 29, 2019
- Speaker, "Ontario Tax Conference & Webcast," Canadian Tax Foundation, October 29, 2019
- Co-chair, "Evidence for Litigators," The Advocates' Society, Nov 29, 2018
- Instructor, "Examination-in-Chief Skills Workshop," Civil Litigation Skills Certificate Program, The Advocates' Society, Aug 15, 2018
- Speaker, "Professionalism and Ethical Issues for Tax Lawyers," Ontario Bar Association, December 5, 2017
- Speaker, "A Potpourri of Issues in the Administration and Enforcement of the ITA," Canadian Tax Foundation Annual Conference, Nov 21, 2017
- Mentor, "Practical Advice on Succeeding as a Young Tax Lawyer," Canadian Bar Association, October 26, 2017
- Speaker, "Key Considerations When Deciding to Use an Expert," Tax Litigation: Tax Experts, The Advocates' Society, December 14, 2017
- Mentor, "Session Mentor," 7th Biennial Women in Litigation Symposium, October 27, 2017
- Interview, "Tax penalties and how to apply for relief," Investment Executive, September 24, 2017
- Interview, "Staying clear of tax mistakes and penalties," Investment Executive, September 17, 2017
- Interview, "Don't let tax documentation go wrong," Investment Executive, September 10, 2017
- Interview, "CRA audits: Risks, pitfalls and tips," Investment Executive, September 4, 2017
- Presenter, "Tax primer for litigators," Law Society of Upper Canada, March 2017
- Presenter, "Top Tax Tips," DLA Piper (Canada) LLP Webinar, October 2016
- Speaker, "Selected Issues in Tax Administration Relating to Assessing, Filings and Appeals," Ontario Tax Conference, Canadian Tax Foundation, October 2016
- Speaker, "When the Tax Man Calls," Wolters Kluwer Canada, October 2016
- Speaker, "Taxation for General Practitioners," Law Society of Upper Canada, September 2016
- Speaker, "Practical Advice for Dealing with Tax Authorities," OBA Taxation Law, Tax Dispute Resolution Essentials Series, April 2016
- Speaker, "Tax Issues for Civil Litigators," OBA Annual Institute 2016, February 2016
- Speaker, Toronto Employment and Labour Law Conference, May 2015
- Interview, "Taxes While Abroad?" CBC Radio (Metro Morning), 17 November 2014
- Moderator and Presenter, "Privilege and File Management When Dealing with CRA Audits," Law Society of Upper Canada, September 2014
- Speaker, "Avoiding Critical Tax Traps for Litigators," Advocates' Society Spring Symposium, May 12, 2011

NEWS

DLA Piper (Canada) LLP recognized in the 2022 *Best Lawyers in Canada* guide

26 August 2021

DLA Piper (Canada) LLP is thrilled to see 84 of our lawyers across 35 practice areas recognized in the 2022 *Best Lawyers in Canada* guide.

DLA Piper Canada increases rankings in 2021 edition of *Best Lawyers in Canada*

28 AUG 2020

DLA Piper (Canada) LLP is pleased to see 79 of our lawyers across 35 practice areas recognized in the 2021 *Best Lawyers in Canada* guide, resulting in our best showing with the guide since its inception.

MEDIA MENTIONS

- Quoted, "Appeal to have tax implications for R&D focused firms," *Advocate Daily*
- Quoted, "Business travel poses tax risks," *Advocate Daily*
- Quoted, "Cash not only option for charitable giving," *Advocate Daily*
- Quoted, "Confirming tax residency status key before moving abroad," *Advocate Daily*
- Quoted, "CRA argument in case would have changed tax filing for PCs," *Advocate Daily*
- Quoted, "CRA offshore tax evasion investigation may need more resource," *Advocate Daily*
- Quoted, "CRA to set up special snitch line for its own staff," *Advocate Daily*
- Quoted, "CRA within mandate to audit charities' political activities," *Advocate Daily*
- Quoted, "Decision shows difficulty of establishing fraud in tax court," *Advocate Daily*
- Quoted, "Detail documentation critical to taxpayer relief application," *Advocate Daily*
- Quoted, "Director liability for corporate tax debts depends on facts geography," *Advocate Daily*
- Quoted, "Federal Court ruling on charitable donations puts pressure on CRA," *Advocate Daily*
- Quoted, "Glaxo case settles, but earlier ruling gives multinationals pricing flexibility," *Advocate Daily*
- Quoted, "Hasty shredding of tax records can bring serious penalties," *Advocate Daily*
- Quoted, "Is a call from the CRA trouble? Not necessarily," *Advocate Daily*
- Quoted, "Meeting CRA deadlines critical in audit process," *Advocate Daily*
- Quoted, "Ponzi tax deduction issue still unresolved," *Advocate Daily*
- Quoted, "Potential partnership requires right approach to practice," *Advocate Daily*
- Quoted, "Rich won't run for border because of tax hike," *Advocate Daily*
- Quoted, "Tax liability can extend to former directors," *Advocate Daily*
- Quoted, "Taxpayer responsibility to review accountant prepared return," *Advocate Daily*
- Quoted, "Taxpayers on the hook to review returns," *Advocate Daily*
- Quoted, "Under reporting taxable benefit can result in CRA scrutiny," *Advocate Daily*
- Quoted, "Ruling confirms ITC claims possible after business wind-up," *Advocate Daily*, June 4, 2018
- Quoted, "Taxpayer's responsibility to review accountant-prepared return," *Advocate Daily*, February 2018
- Quoted, "Advisors and the CRA: Managing Mistakes, Audits and Penalties," *Investment Executive*, September 4, 2017
- Quoted, "Think differently to make partner," *The Lawyers Weekly*, April 8, 2016
- Quoted, "Lawyer accuses government counsel of fraud in tax appeal," *Law Times*, May 16, 2016

- Quoted, "Implications of tax disclosure case 'troubling' for public companies", *Advocate Daily*, July 2015
- Quoted, "Taxpayers must approach CRA audits strategically", *Advocate Daily*, June 2015
- Quoted in "Employee could be on the hook for taxable-benefit errors," *Canadian Payroll Reporter*, April 17, 2015
- Quoted in "Tax time 2015: 8 ways to make the most of your charitable donations," CBC News, March 2, 2015
- Quoted in "Good business or cheating the taxman?" *Canadian Lawyer*, June 7, 2010