O'SULLIVAN
ESTATE LAWYERS

Susannah Roth

PARTNER

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Overview

Susannah's practice focuses on estate and trust administration, including cross-border and multijurisdictional administration, advising attorneys and guardians of property, executors, administrators and beneficiaries, real estate transfers and rectification, estate and trust planning (including wills, powers of attorney, insurance and testamentary trusts), and estate and trust disputes.

AREAS OF PRACTICE

- Trust and Estate Administration
- Advice to Executors and Trustees, Attorneys, Guardians and Legal Representatives
- Estate Planning
- Trust Planning
- Will Planning
- Incapacity Planning
- Estate Dispute Resolution

BAR ADMISSIONS

Ontario, 2002

EDUCATION

- **Queen's University**, Faculty of Law, Kingston, Ontario, Canada
  L.L.B. – 2001
- **McGill University**,
  Montreal, Quebec, Canada
  B.A. (Hons.) – 1998

Awards and Accolades

- Recognized in **The Best Lawyers in Canada 2022, 2021, and 2020** in Trusts and Estates
- Recognized in the 2020 and 2019 Edition of **The Canadian Legal Lexpert Directory as a Leading Practitioner** in Estate & Tax Planning (Repeatedly Recommended) and Estate Litigation (Repeatedly Recommended)
- 2017, STEP Advanced Certificate in Cross-Border Estates with Distinction
- 2011 inaugural recipient of the Ontario Bar Association's **Heather McArthur Memorial Young Lawyers Award**, which recognizes exceptional contributions and/or achievements in continuing legal education or the development of the law for the benefit of the profession or the citizens of Ontario

Professional Activities

- Member of Editorial Board, STEP Inside
- Trustee of Ontario Bar Association Foundation
- Member, Society of Trust and Estate Practitioners
- Member, Toronto Lawyers Association
- Past Member, Ontario Bar Association Council
- Past Chair, Ontario Bar Association Trusts & Estates Section Executive
- Past Chair, Ontario Bar Association Young Lawyers' Division Executive Committee
- Past Member and Past Co-Chair, Ontario Bar Association Young Lawyers' Division Continuing Legal Education Committee

Presentations

Upcoming

- Susannah and the O'Sullivan Team will host "Lunch and Learn" on "Leaving Wealth Well" for clients of Foyston, Gordon and Payne Inc., on September 15, 2021.
- Susannah Roth will co-chair a half-day program "**Administration of Estates**," a continuing professional development program (CPD) intended for lawyers and organized by the Law Society of Ontario (LSO), on September 23, 2021.
- Susannah Roth will speak on "Exercising a Custody and Guardianship Clause in a Will" with a focus on guardianship of property appointments for minor children, at the **24th Estates and Trusts Summit,** a 2-day conference organized by the Law Society of Ontario (LSO) on October 21, 2021.

Recent

- Susannah and the O'Sullivan Team hosted a webinar on the topic "**Complex, High Value Estate and Trust Administration: Perils and Pitfalls,**" for trust officers across Canada, in conjunction with Estate Research, a genealogy search firm in the U.K., on May 19, 2021.

  Specific topics will included: 1) Gathering in foreign assets; 2) Liability and income tax matters; and 3) Private corporation interests in an estate or trust.
- Susannah and the O'Sullivan team hosted a private webinar for advisors and clients of **Scotia Private Wealth Management**, "Foreign Property and Connections: It's Complicated," on February 18, 2021.
- Susannah and the O'Sullivan team hosted a webinar, "**Using Multijurisdictional Wills and Powers of Attorney**," on January 20, 2021, in conjunction with Chambers and Partners. Registrants spanned 43 countries around the world.
- Susannah spoke on the topic "**Annotated Will**" at the **Law Society of Ontario** (LSO), on January 26, 2021.
- Susannah spoke on business succession and estate administration issues OBA Institute on February 2, 2021.
- Susannah and the O'Sullivan team of estate lawyers hosted a webinar, "**Planning and Administering an Estate with Foreign Connections**," in conjunction with Key Media, publishers of Canadian Lawyer magazine and The Law Times, on September 23, 2020.
- Susannah co-chaired and spoke at "**The Annotated Will 2020 at the Law Society of Ontario in Toronto**" on January 23, 2020.

- Susannah Roth presented on estate planning to about 50 members of **The LIFE Institute** on November 9, 2020. The LIFE Institute delivers high quality educational programs for older adults covering a wide variety of subjects in the Arts, Humanities, Sciences, Technology and Contemporary Issues. The LIFE Institute is an affiliate of the Chang School of Continuing Education at Ryerson University.
- O'Sullivan Estate Lawyers hosted a webinar on the topic "**Protecting a Child's Inheritance**," October 24, 2019.
- Susannah spoke at the **Senior Estate & Trust Practitioners' Forum**, Cambridge, Ontario on November 4, 2019, on "**Cross-Border Problems, You Know You Got 'Em!**" and on November 5, 2019 "Predator and Prey: When an Estate Planner Becomes a Meal for a Hungry Litigator."
- Presenter, OBA Elder Law Passport Series on "**Capacity: Client Capacity in a Legal Retainer**," September 18, 2019.
- Presenter, "**Manulife's Tax & Estate Planning**," team's technical session, June 4, 2019.
- Co-presenter, Professional Accountants PD Network, February 5, 2019 on "**Executor and Trustee Responsibilities and Compensation**."
- Co-chair, "**The Annotated Will 2019, Law Society of Ontario**," January 16, 2019.
- Attended the "**Estates & Trusts Practitioners' Forum**," November 4 – 6, 2018.
- Speaker, Estates and Trusts Summit on "**Estate Administration Issues Arising in Challenging Situations**", Metro Toronto Convention Centre, October 11, 2018.
- Speaker, STEP Toronto "**Dealing with Challenges in Will and Trust Administration,**" October 10, 2018.
- Attended the **STEP Global Congress**, Vancouver, September 13-14, 2018.
- Speaker, **The South Leaside Group**, June 4, 2018.
- Speaker, "**Estate Planning and Update on the Land Transfer Tax in Ontario,**" STEP Annual Conference, May 29, 2018.
- Speaker, "**Estate and Tax Planning for Canadians with U.S. Connections,**" Manulife March 28, 2018.
- Speaker, STEP Toronto Program: "**Legal & Case Law Update,**" January 17, 2018.
- Co-chair, "**Law Society of Ontario Annotated Will**," program, January 15, 2018.
- Attended "**Cambridge Forum**," November 5-7, 2017.
- Speaker, "**Canada-U.S. Cross Border Estate Planning Issues**," National Bank, Toronto, June 7, 2017.
- Speaker, CIBC Trust Seminar: "**Appointing a U.S. Resident/citizen as an Executor or Trustee and Special Issues for Canadian Executors of Estates with U.S. Assets**," Toronto, May 30, 2017.

- Speaker, Ontario Bar Association seminar: "**Dealing with Real Property in Trusts and Estates Contexts**," Toronto, April 25, 2017.
- Co-chair and Presenter: "**The Annotated Will 2017**," Law Society of Ontario, Toronto, January 12, 2017.
- Osgoode Professional Development, Certificate in Elder Law program, "**Advance Care Planning / Drafting Powers of Attorney for Personal Care and Interpreting Powers of Attorney for Personal Care – Views from Both Sides**," Co-presenter, Toronto, May 10, 2016.
- Commons Institute webcast program: "**Advanced Topics in Wills and Estates Law 2016**," Toronto, February 11, 2016.
- C. Markou and S. Roth, "**Challenging Estate Planning Issues**," OBA Estate Planning Seminar, Toronto, September 29, 2015.

Publications

Recent

- The Lawyer's Daily, Wills, Trusts & Estates, "**When it's time for a trust to follow beneficiaries south**," on July 14, 2021.
- The Lawyer's Daily, Wills, Trusts & Estates, "**Forgotten assets can give executors tax, legal problems**," on May 27, 2021.
- The Lawyer's Daily, Wills, Trusts & Estates, "**Ontario Estate Law Gets an Overdue Update**," on April 29, 2021.
- All About Estates blog, "**The Mysteries of Probate, Revealed**," on March 10, 2021.
- The Lawyer's Daily, "**Executor denied indemnity by beneficiaries for tax liability,**" on February 19, 2021.
- The Lawyer's Daily, Wills, Trusts & Estates **"Inconsistent definitions of common law spouse affect estate, family law,"** on August 18, 2020.
- The Lawyer's Daily, Wills, Trusts & Estates "**Powers of attorney for mobile clients: International protection of adults,**" on April 15, 2020.
- The Lawyer's Daily, Wills, Trusts & Estates "**Powers of attorney for mobile clients: Other jurisdictions and Ontario,**" on March 11, 2020.
- The Lawyer's Daily, Wills, Trusts & Estates "**Powers of attorney for mobile clients: Multijurisdictional incapacity planning,**" on March 5, 2020.

- The Lawyer's Daily, Wills, Trusts & Estates "**Powers of attorney for mobile clients: Separate situs,"** on February 27, 2020.
- The Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Assisted dying,"** on October 3, 2019.
- The Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Wish list,"** on September 25, 2019.
- The Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Wishes and directives,"** on September 4, 2019.
- Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Substitute decision making,"** on August 20, 2019.
- The Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Personal care,"** on August 12, 2019.
- Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Revocation and alternatives,"** on August 6, 2019.
- The Lawyer's Daily, Wills, Trusts & Estates **"Powers of attorney and advanced care planning: Property,"** July 31, 2019.
- The Lawyer's Daily, Wills, Trusts & Estates "**Powers of attorney and advanced care planning: Disability**," July 24, 2019.
- "**Planning With multiple wills**" STEP Journal (Vol27 Iss4), pp.33-35.
- "**Co-authored Disclosure of Beneficial Ownership of Real Property in Ontario and British Columbia**," STEP Inside (Vol18 No.2), pp.10-11
- "**Simplicity vs. Oversimplicity in Estate Planning**," inFocus Newsletter, Fall 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**Cross-border estate administration: The U.S.-Ontario mix,**" September 24, 2018.
- The Estates "**Cross-border estate administration:The two-country connection,**" September 11, 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**Cross-border estate administration: U.S. beneficiaries,**" Aug 28, 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**Cross-border estate administration: It's complicated,**" August 15, 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**Planning for succession of a cottage or vacation home: Matrimonial issues,**" June 13, 2018.

- The Lawyer's Daily, Wills, Trusts & Estates "**Planning for succession of a cottage or vacation home: Consider the taxes,**" June 4, 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**Planning for succession of a cottage or vacation home: Getting personal,**" May 28, 2018.
- The Lawyer's Daily, Wills, Trusts & Estates "**More property in foreign jurisdictions complicates estate planning,**" February 12, 2018.
- Estates Trusts & Pensions Journal, "**Informal Fiduciary Accounting: Who, What, When, Where and Why,**" Vol. 37, 2017.
- "**Not All Accounting Is Created Equal – The Unique Features Of Fiduciary Accounting**," June 29, 2017.
- "**Provincial Land Transfer Tax and Trust Planning**," May 2017.
- The Lawyers Weekly, Focus (Personal Injury) published by LexisNexis Canada Inc. "**Understating Cost of Guardians**," February 3, 2017.

Contact Us For An Appointment ›

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