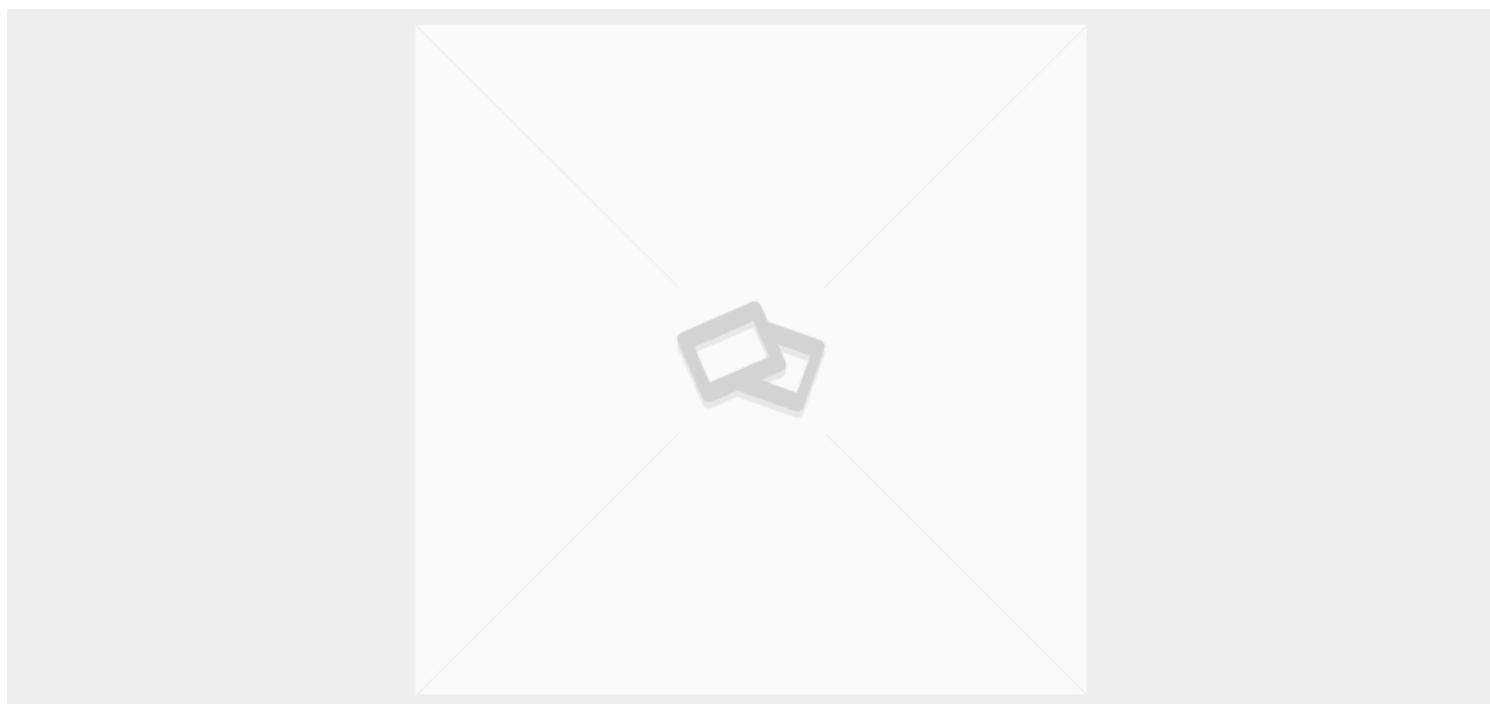


TIMOTHY W. CLARKE*



Timothy (Tim) Clarke is an experienced tax litigator who helps clients resolve disputes involving federal and provincial income tax, GST and other commodity tax matters. After beginning his career as tax litigation counsel at the federal Department of Justice, Tim has spent more than 25 years in private practice.

A recognized expert on taxation matters in Canada, Tim previously served as a governor of the Canadian Tax Foundation. He has been a regular lecturer and speaker with the British Columbia Institute of Technology, the Certified General Accountants Association of British Columbia and The Continuing Legal Education Society of British Columbia.

Tim serves the community as a member of the board of directors of Baseball BC, drawing on experience gained previously as a pitcher in the farm system of the Chicago Cubs.

Email: tim.clarke-external@mcmillan.ca

Expertise: Litigation & Dispute Resolution, Tax

LinkedIn: <https://www.linkedin.com/in/timclarke2>

Location: Vancouver

Phone: 604.893.2326

Position/Title: Counsel, Tax

Directorships & Affiliations:

- Former Governor – Canadian Tax Foundation: BC tax conference program committee, conferences committee, membership committee, November 2012 – Present
- Member – Canadian Bar Association, Tax Law Section, B.C. Branch

Education & Admissions:

Degree: Called to the British Columbia bar

Year: 1989

Degree: Called to the Alberta bar

Year: 2015

Degree: LLB

University: The University of British Columbia

Year: 1988

Degree: MA, Economics

University: The University of British Columbia

Year: 1985

Degree: BA, Economics

University: Washington State University

Year: 1981

Media Mentions:

- Former trader amasses \$1.25 million in his TFSA — now the taxman wants to know how, Financial Post (June 2, 2015)
- [Canadians with too many wins in their TFSA are being targeted by CRA](#), Financial Post (December 2, 2014)
- CRA targets Canadians with too many wins in TFSA, BNN (December 2, 2014)

Speaking Engagements:

- Inter-Provincial Issues of Interest, Canadian Tax Foundation, British Columbia Tax Conference
- September 23, 2013

- Tax Litigation Issues Relevant to Small and Medium-Sized Business, CGA Vancouver Chapter – Professional Development Seminar
- October 20, 2012

- Tax Litigation Issues Relevant to Small and Medium-Sized Business, Canadian Tax Foundation British Columbia Tax Conference
- September 25, 2012

- Civil Penalties under the Income Tax Act and HST: Taxpayer Relief Provisions under the Income Tax Act & HST, Canadian Tax Foundation: 2012 Tax Dispute Resolution, Compliance and Administration in Canada Conference
- June 6, 2012

- Defensive Tax Practice, Continuing Legal Education Society of British Columbia, Tax Driven Transactions Seminar
- May 10, 2010

- Current Cases 2008-2009, Canadian Tax Foundation, 2009 British Columbia Tax Conference
- September 29, 2009

- Alberta Bound: Inter-provincial Planning from a British Columbian Perspective, Canadian Tax Foundation, 2007 British Columbia Tax Conference
- September 25, 2007

- The Employee/Independent Contractor Conundrum, Canadian Tax Foundation, 2004 British Columbia Tax

Conference

- September 28, 2004

- Current Cases of Interest, Canadian Tax Foundation, British Columbia Tax Conference

- September 25, 2001

Practices: Litigation & Dispute Resolution, Tax