

DOUGLAS J. SHERBANIUK

DISTINGUISHED WRITING AWARD 2006

Joel A. Nitikman, of Fraser Milner Casgrain LLP, Vancouver, is the 2006 recipient of the Canadian Tax Foundation's Douglas J. Sherbaniuk Distinguished Writing Award. The award, which is conferred annually, is named for the late director emeritus of the Foundation. Mr. Nitikman's article, "Many Questions (and a Few Possible Answers) About the Application of Rectification in Tax Law," was published in (2005) vol. 53, no. 4 *Canadian Tax Journal* 941-73. The article was selected by a committee of experienced tax professionals as the best paper published by the Foundation in 2005.

Joel Nitikman received his LLB in 1985 from the University of Manitoba School of Law, where he was awarded the gold medal for highest overall standing. He has a master's degree in us tax from New York University. His area of practice focuses on resolving tax disputes between taxpayers and federal and provincial tax authorities. Mr. Nitikman has acted on behalf of a number of public and private companies at all levels of courts and has advised on non-profit and other tax-exempt entities, including trusts and Crown corporations. He is the author of numerous articles and papers on international tax, federal and provincial income tax, and commodity tax issues.