



## Todd A. Miller

Co-Chair, Tax  
Toronto

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### education and year of call

- Called to the Ontario bar - 1995
- Osgoode Hall Law School, LLB - 1993
- York University, BA (Econ.) - 1993

### practice areas

tax  
cross-border taxation  
business taxation  
private equity  
business formation  
real estate investment trusts  
executive compensation  
corporate finance

### industries

private equity - buyouts & venture  
capital investment  
energy  
banking, finance and insurance  
pharmaceuticals  
manufacturing, distribution and retail

### profile

Todd is a partner in the Toronto office of McMillan. Todd's practice focuses on income tax, with an emphasis on domestic and cross-border financing transactions (public and private), transfer pricing and international tax treaty matters, securities offerings, mergers and acquisitions, reorganizations and business divestitures. Todd has also developed expertise in the areas of joint venture / partnership agreements, estate planning, employee compensation, and the taxation of charities and other non-profit organizations.

Todd has appeared before the Tax Court of Canada, is a regular contributor to a host of Canadian and international tax publications, including the Canadian Tax Journal, Tax Notes International and International Tax Review, has spoken on a variety of tax matters, including cross-border business acquisition strategies, outbound planning for Canadian multinationals and partnership planning opportunities, and has been a regular instructor at the annual Bar Admission Course of Ontario. Todd was named one of Lexpert's Rising Stars – Leading Lawyers under 40 (2008), and has appeared to discuss tax matters on national media outlets such as Business News Network.

### directorships and professional associations

- Canadian Bar Association
- Canadian Tax Foundation
- International Fiscal Association (Canadian Branch)

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## media mentions

- "[Treaty shopping crackdown chills foreign investment](#)" by Mary Teresa Bitti, *Financial Post*, April 30, 2014

## publications

### March 2018

Budget 2018: Tempered Private Company Passive Investment Income Changes Unveiled  
Tax Bulletin

### March 2016

Budget 2016: Significant International Tax Proposals Unveiled  
Tax Bulletin

### April 2015

Budget 2015: Tax-Free Savings Accounts – A Welcome Contribution Limit Increase, but "Prohibited Investment" Rules Remain a Concern  
Tax Bulletin

### November 2014

UPDATE: Amendments to Thin Cap and Withholdings Tax Rules: Good News for Lenders, Better News for Borrowers  
Tax & Financial Services Bulletin

### June 2014

Canadian Branch Profits Tax – Challenging The Denial Of Treaty-Benefits For US LLCs  
Tax Bulletin

### March 2014

Employee share plans in Canada: regulatory overview  
Practical Law - Multi-Jurisdictional Guide 2014/15

### February 2014

Budget 2014: Treaty Shopping  
Tax Bulletin

### January 2014

Canadian Branch Profits Tax - Challenging the Denial of Treaty-Benefits for US LLCs  
TerraLex Connections Newsletter

## presentations

### October 26, 2015

Associated, Affiliated and Related: The Implications  
Ontario Tax Conference, Canadian Tax Foundation, Toronto, Ontario

### September 24, 2015



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Practical Tax Considerations for Equity Compensation Plans  
Federated Press: 13<sup>th</sup> Taxation of Executive Compensation and Retirement Course

**May 27, 2015**

The Canada-US Tax Treaty: Impacts and Opportunities  
Federated Press: 4<sup>th</sup> Cross-Border Personal Tax Planning

**November 5, 2014**

The U.S. - Canada Tax Treaty Protocol: Impacts and Planning Opportunities  
Federated Press: Tax Planning for the International Client

**September 30, 2014**

Recent Changes in REIT Taxation  
15<sup>th</sup> Tax Planning for Real Estate Transactions - Federated Press

**May 15, 2014**

the U.S. - Canada Tax Treaty: Impacts and Planning Opportunities  
Federated Press: Cross-Border Personal Tax Planning