



## Ted Citrome

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Ted's practice focuses on all aspects of Canadian taxation with a particular emphasis on the taxation of acquisitions/divestitures, tax-driven reorganizations and corporate finance. Ted acts as a trusted tax advisor to private owner-managed businesses in developing tax-effective ownership structures and succession strategies. He has also acted on many significant transactions across several industries, including manufacturing, mining, real estate, technology and cannabis. Ted has extensive experience advising multinational groups on structuring their Canadian operations and investments in a tax-efficient manner.

Ted's approach to tax law is to provide clear, practical and pragmatic advice that helps clients achieve their business objectives.

Ted has been a speaker at many conferences, including those of the Canadian Tax Foundation, Insight Information, Infonex, Federated Press, the Ontario Bar Association and the Law Society of Ontario. He has also been an instructor of the tax course at the University of Toronto Bar Exam Prep Course. Ted has been widely published on a variety of tax topics in several Canadian publications, and has been quoted on tax matters in the Financial Post, Lexpert, the Globe and Mail and cbc.ca.

### Expertise

- ▶ Business Law
- ▶ Cannabis Law
- ▶ Corporate Finance & Securities
- ▶ Tax
- ▶ Wills, Trusts & Estates

### Publications & Presentations

- ▶ [Apr 20, 2021 | Torkin Manes LegalPoint](#)  
Federal Budget 2021: A Summary of Key Measures Affecting Businesses
- ▶ [Mar 26, 2021 | Article](#)  
An important tax strategy for cannabis business owners - Part 1  
*Business of Cannabis*
- ▶ [May 27, 2020 | Novel Coronavirus \(COVID-19\)](#)  
CRA Provides Guidance on International Income Tax Issues Raised by COVID-19
- ▶ [Apr 27, 2020 | Novel Coronavirus \(COVID-19\)](#)  
What Expenses Can You Claim For Your Home Office?

- ▶ [Apr 15, 2020 | Novel Coronavirus \(COVID-19\)](#)  
What You Need to Know About the Canada Emergency Wage Subsidy
- ▶ [Apr 08, 2020 | Novel Coronavirus \(COVID-19\)](#)  
Tax Planning Considerations for Uncertain Times
- ▶ [Mar 20, 2020 | Novel Coronavirus \(COVID-19\)](#)  
COVID-19 and Tax Filing and Payment Due Dates
- ▶ [Oct 02, 2018 | Article](#)  
Ted Citrome quoted in Lexpert on Canadian firms at risk for US taxes  
*Lexpert*
- ▶ [May 08, 2017 | Article](#)  
Ontario Introduces 15% Tax on Foreign Real Estate Buyers
- ▶ [Apr 05, 2017 | Article](#)  
Ted Citrome quoted in Lexpert Magazine on Tax Competition Returns  
*Lexpert*
- ▶ [Nov 18, 2016 | Article](#)  
Ted Citrome quoted in the Financial Post on Why the impact of a Trump tax break on foreign profits won't hurt Canada  
*Financial Post*
- ▶ [May 05, 2016 | Article](#)  
New Rules Provide Relief From Canadian Withholding On Salary Paid To Cross-Border Employees  
*Mondaq*
- ▶ [Oct 15, 2015 | Presentation](#)  
Crowdfunding Primer for Business Lawyers  
*Speaker, Law Society of Upper Canada*
- ▶ [Nov 04, 2014 | Presentation](#)  
Taxation Law: Key Tax Planning Considerations in Your Practice  
*Speaker, Ontario Bar Association's Institute, Toronto*
- ▶ [Nov 04, 2014 | Presentation](#)  
Canadian CFO - Where Enterprise and Mid-Market Connect  
*Speaker, Insight Information, Toronto*
- ▶ [Nov 04, 2013 | Presentation](#)  
Canadian Mining Taxation Strategies  
*Speaker, Infonex, Toronto*
- ▶ [Nov 04, 2013 | Presentation](#)  
Crowdfunding Proceeds May Be Taxable
- ▶ [Nov 04, 2012 | Article](#)  
US reporting requirements applicable to Canadian issuers with US security holders  
*Lexology*
- ▶ [Nov 04, 2012 | Presentation](#)  
Mining Taxation Strategies  
*Speaker, Infonex Toronto*
- ▶ [Nov 04, 2012 | Presentation](#)  
6th Taxation of Inbound Investment Course  
*Speaker, Federated Press, Toronto*
- ▶ [Nov 05, 2011 | Presentation](#)  
5th Taxation of Inbound Investment Course  
*Speaker, Federated Press, Toronto*

- ▶ Nov 05, 2010 | Presentation  
5th Tax Essentials of Business Transactions Course  
*Speaker, Federated Press, Toronto*
- ▶ Sep 05, 2009 | Article  
The Taxation of Mergers and Acquisitions in Canada  
*IFA - Bulletin for International Taxation*
- ▶ Nov 05, 2006 | Article  
An Introduction to Paragraph 55(3)(a)  
*58th Annual Conference Report*
- ▶ Nov 05, 2005 | Article  
Now That I Have Paid You... Are Your Fees Deductible? The Tax Treatment of Transaction Costs - Part II  
*Business Vehicles, Volume X, No. 2*
- ▶ Nov 05, 2004 | Article  
Now That I Have Paid You... Are Your Fees Deductible? The Tax Treatment of Transaction Costs - Part I  
*Business Vehicles, Volume IX, No. 4*

## Memberships

- ▶ Canadian Bar Association
- ▶ Ontario Bar Association
- ▶ Canadian Tax Foundation

## Community Involvement

- ▶ Instructor, University of Toronto Bar Exam Prep Course, Toronto

## Credentials

- ▶ Called to the Ontario Bar, 2002

## Education

- ▶ M.B.A., University of Toronto, 2001
- ▶ J.D., University of Toronto, 2001
- ▶ B.B.A. (Hons.), Wilfrid Laurier University, 1997