

## TODD A. MILLER\*



**Categories:** [People](#), [Lawyers](#)

Todd Miller practises tax law with an emphasis on domestic and cross-border financing transactions (public and private), transfer pricing and international tax treaty matters, securities offerings, and mergers and acquisitions. He also provides counsel on reorganizations and business divestitures, and representation before the Tax Court of Canada.

With a broad scope of expertise, Todd provides advice on matters relating to private equity investments, joint venture / partnership agreements, estate planning and employee compensation. Assisting clients in a range of sectors including banking and manufacturing, he also provides advice on the taxation of charities and other non-profit organizations.

Todd is a regular author and speaker on a variety of tax matters such as cross-border business acquisition strategies, outbound planning for Canadian multinationals and partnership planning opportunities. He is a

member of the Canadian Tax Foundation and the Canadian branch of the International Fiscal Association and a national leader of McMillan's Tax Group.

**Email:** [todd.miller@mcmillan.ca](mailto:todd.miller@mcmillan.ca)

**Expertise:** Banking & Finance, Executive Compensation, Business Law, Private Equity & Venture Capital, Tax

**Location:** Toronto

**Phone:** 416.865.7058

**Position/Title:** Partner, Tax

**Directorships & Affiliations:**

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

**Publications:**

- "[Practice Note, Transfer Pricing: Overview](#)," Practical Law Canada – Corporate and M&A (September 2021)
- "Canadian Branch Profits Tax - Challenging the Denial of Treaty-Benefits for US LLCs," TerraLex Connections Newsletter (January 2014)
- "Canada: Audit Guide," World Transfer Pricing 2014 - International Tax Review (October 2013)
- "Canadian Q&A chapter for the 11<sup>th</sup> edition of the Practical Law Company Employee Share Plans Multi-Jurisdictional Guide" (October 2012)
- "The New RRSP/RRIF Anti-Avoidance Regime: a Roadmap and Tips for the Unwary," Taxation of Executive Compensation and Retirement Journal (April 2012)

**Education & Admissions:**

**Degree:** Called to the Ontario bar

**Year:** 1995

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**Degree:** LLB

**University:** Osgoode Hall Law School

**Year:** 1993

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**Degree:** BA, Economics

**University:** York University

**Year:** 1993

**Media Mentions:**

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

**Rankings & Recognition:**

- Todd Miller is recognized in the 2024 ITR World Tax Guide as a Notable Practitioner
- Listed in the *Legal500 Canada 2020* as a "Recommended Lawyer" – Tax

**Speaking Engagements:**

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

- October 26, 2015

- [https://www.ctf.ca/CTFWEB/EN/Conferences\\_Events/2015/Programs/2015\\_OTC/2015OTC\\_PROGRAM.aspx](https://www.ctf.ca/CTFWEB/EN/Conferences_Events/2015/Programs/2015_OTC/2015OTC_PROGRAM.aspx)

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- Practical Tax Considerations for Equity Compensation Plans Federated Press: 13th Taxation of Executive Compensation and Retirement Course

- September 24, 2015

- [https://mcmillan.ca/wp-content/uploads/2020/07/184217\\_Equity-Compensation-Plans-Federated-Press-Conference-Presentation.pdf](https://mcmillan.ca/wp-content/uploads/2020/07/184217_Equity-Compensation-Plans-Federated-Press-Conference-Presentation.pdf)

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

- May 27, 2015

- [https://mcmillan.ca/wp-content/uploads/2020/07/184214\\_Canada-US-Tax-Treaty\\_Impacts-and-Opportunities\\_FINAL-May-26-2015.pdf](https://mcmillan.ca/wp-content/uploads/2020/07/184214_Canada-US-Tax-Treaty_Impacts-and-Opportunities_FINAL-May-26-2015.pdf)



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**Industries:** Banking & Finance, Private Equity & Venture Capital

**Practices:** Business Law, Executive Compensation, Tax