



Ted N. Citrome

Partner | TORONTO

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Ted Citrome's practice focuses on all aspects of Canadian taxation with a particular emphasis on the taxation of acquisitions/divestitures, reorganizations and corporate finance. Ted has acted on many significant transactions across several industries, including manufacturing, automotive, mining, real estate, and technology. Ted also 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 Upper Canada. 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 National Post and on cbc.ca.

Ted was a tax lawyer at a prominent national law firm prior to joining Dickinson Wright.

Representative Transactions

Ted's experience includes representing:

- Contrans Group Inc. in its acquisition by Transforce Inc.

- Lundin Mining Corporation in its public offering of subscription receipts and senior secured notes
- Starwood Capital Group in its acquisition of Westin hotel properties across Canada
- True North Commercial REIT in its formation and public financings
- AUX Canada Acquisition 2 Inc. in its acquisition of Galway Resources Ltd.
- Crocodile Gold Corp. in its public offering of convertible debentures
- Barrick Gold Corporation in its acquisition of Equinox Minerals Ltd., Lexpert’s “Deal of the Year” in 2011
- Newport Partners Income Fund in its debenture restructuring
- Petrominerales Ltd. in connection with a divisive spin-off reorganization by Petrobank Energy and Resources Ltd. of its approximate 65% interest in Petrominerales
- Tim Hortons Inc. in its reorganization to become a Canadian public corporation
- CanWest Global Communications Corp. in its acquisition of Alliance Atlantis Communications Inc., Lexpert’s “Deal of the Year” in 2007

Education & Credentials

Education

Called to the Bar of Ontario

2002

University of Toronto

M.B.A., 2001

University of Toronto

J.D., 2001

Wilfrid Laurier University

B.B.A. (Hons), 1997

Areas Of Practice

Taxation

Professional Involvement

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

Community Involvement

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

Publications/Presentations

- Speaker, "Crowdfunding Primer for Business Lawyers," Law Society of Upper Canada, Toronto, 2015
- Speaker, "Canadian CFO - Where Enterprise and Mid-Market Connect," Insight Information, Toronto, 2014
- Speaker, "Taxation Law: Key Tax Planning Considerations in Your Practice," Ontario Bar Association's Institute, Toronto, 2014
- "Crowdfunding Proceeds May Be Taxable," 2013
- Speaker, "Canadian Mining Taxation Strategies," Infonex, Toronto, 2013
- Speaker, "6th Taxation of Inbound Investment Course," Federated Press, Toronto, 2012
- Speaker, "Mining Taxation Strategies," Infonex, Toronto, 2012
- "US reporting requirements applicable to Canadian issuers with US security holders," Lexology, March

2012

- Speaker, "5th Taxation of Inbound Investment Course," Federated Press, Toronto, 2011
- Speaker, "5th Tax Essentials of Business Transactions Course," Federated Press, Toronto, 2010
- "The Taxation of Mergers and Acquisitions in Canada," IFA - Bulletin for International Taxation, August/September 2009 (with Patrick Marley)
- "An Introduction to Paragraph 55(3)(a)," Canadian Tax Foundation - 58th Annual Conference Report, 2006
- "Now That I Have Paid You... Are Your Fees Deductible? The Tax Treatment of Transaction Costs - Part II," *Business Vehicles*, Volume X, No. 2, 2005 (with Carrie D'Elia)
- "Now That I Have Paid You... Are Your Fees Deductible? The Tax Treatment of Transaction Costs - Part I," *Business Vehicles*, Volume IX, No. 4, 2004 (with Carrie D'Elia)

Insights

JANUARY 9, 2017

IN THE NEWS

Thirteen Dickinson Wright Attorneys Elected as Members/Partners

MAY 2016

INDUSTRY ALERTS

New Rules Provide Relief from Canadian Withholding on Salary Paid to Cross-Border Employees

MARCH 29, 2016

IN THE NEWS

Dickinson Wright Acts on Cross-Border Tech Acquisition

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