



Gerald D. Courage

Partner and Acting Chief Operating Officer | Toronto

416.595.8163

gcourage@millerthomson.com

RELATED SERVICES

Corporate Tax

Biography

Gerald Courage is presently the Acting Chief Operating Officer of the firm.

Gerald was Chair of the firm from 2008 to 2013.

Gerald has previously been Chair of the firm's Conflicts Committee, National Specialty Group Leader for Tax, and Toronto Practice Group Leader for Tax.

Gerald's tax law practice covers the full range of taxation and tax-related matters, with a primary focus on corporate tax. With a tax law background that spans more than 40 years, Gerald has provided advice on domestic and international tax issues to a number of significant public and private businesses based in Canada and abroad. He works with clients from a wide range of industries.

Gerald has particular expertise in the tax aspects of mergers and acquisitions, corporate reorganizations, corporate finance, and business succession planning.

Professional achievements & leadership

- *The Best Lawyers in Canada* – Corporate Law, 2013 – 2021

Thought leadership

Faculty Experience

- Lecturer and Chairperson at numerous conferences focused on tax matters, including: Law Society of Ontario, Canadian Bar Association (Ontario), Canadian Tax Foundation, Canadian Institute of Chartered Accountants, Federated Press, Canadian Life and Health Association, Canadian Institute, and Lexium
- Former lecturer at the University of Toronto on matters relating to taxation and commercial law

Recent Presentations

- The Cost and Tax Advantages of Doing Business in Canada, a Networking Event presented by The Consulate General of Canada in New York, New York, USA on February 24, 2015.
- Corporate Rollovers to Defer Tax, Federated Press 3rd Tax Planning for the Sale of a Business Course in Toronto, ON, January 2015
- Tax Policy to Promote Growth, 2014 CEO Connection Mid-Market Convention Program in Philadelphia, PA, October 2014
- Achieving the Global Enterprise, AutoConnect 2014, Frost, Brown, Todd LLP, Nashville, TN, October 2014
- Legislation & Budget Update—Federal and Provincial Budgets, Canadian Life and Health Insurance Association, 2008 Tax Officers Annual Meeting, May 2008
- Utilization of Tax Losses and Debt Restructuring, Federated Press, Ninth Annual Conference on Taxation of Corporate Reorganization, January 2008

Recent Publications

- “The Thin Capitalization and Proposed Back-to-Back Loan Rules,” *Taxes & Wealth Management*, Issue 7-4, September, 2014
- “Are You A Serial Entrepreneur or A Closet Venture Capitalist?” *Taxes & Wealth Management*, Issue 7-2, May, 2014
- “Federal Budget Review,” 2013
- “Legislation & Budget Update—Federal and Provincial Budgets,” *Canadian Life and Health Insurance Association, 2008 Tax Officers Annual Meeting*, 2008
- “Utilization of Tax Losses and Debt Restructuring,” Federated Press, *Ninth Annual Conference on Taxation of Corporate Reorganization*, 2008

Professional memberships

- Canadian Bar Association
- Canadian Tax Foundation
- International Fiscal Association
- International Bar Association
- Canadian Petroleum Tax Society
- Society of Trust and Estate Practitioners

Bar admissions & education

- British Columbia Bar, 2015
- Ontario Bar, 1979
- LL.M., Harvard Law School, 1981
- LL.B., Queen’s University, 1977
- B. Comm., University of Toronto, 1974