MILLER THOMSON

David W. Chodikoff

Partner

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Industries & expertise

EXPERTISE
Tax Controversy and Disputes Resolution | Corporate Tax | Sales, Commodity and Indirect Tax | Global Trade and Customs

Biography

BAR ADMISSION
Ontario, 1989

EDUCATION

- LL.B., Dalhousie University, 1987
- M.A., Dalhousie University, 1983
- B.A. (Specialized Honours), York University, 1981

LANGUAGES SPOKEN
English

David W. Chodikoff is a renowned legal professional with deep knowledge and experience in civil and criminal tax litigation. With a background as Crown Prosecutor at the Department of Justice Canada and over 100

reported decisions and 570 case appearances before the courts, he is recognized as a leading authority on tax controversy globally. Notably, in 2019, his legal opinion led to a successful stay of proceedings in the Superior Court of Ontario pending the hearing of a tax appeal before the Tax Court of Canada.

David has been Committee Member for One Life Gala For Princess Margaret Cancer Foundation in 2022 and 2023, as well as an Honorary Patron and Organizing Committee Member for the Moonlight Gala, McMichael Art Gallery, 2016 – 2018.

David is a member of numerous organizations and associations, including the Advocate's Society, and the American Bar Association. He has received multiple accolades in recognition for his exceptional work and has participated as guest speaker and panelist on a long list of conferences and symposiums.

Industry involvement

Recognition

- *The Best Lawyers in Canada* – Tax Law, 2017 – 2027
- *The Canadian Legal Lexpert Directory,* Litigation – Corporate Tax, 2024 – 2026
- Leading Tax Litigation lawyer of the Year, 2025 – Canada, Acquisition International Magazine, Leading Advisor Awards
- Leading Criminal Tax Litigation Lawyer of the Year, M & A Today, Global Awards-2026
- Leading Criminal Tax litigation lawyer of the Year-2026, American Business Vanguard
- Leading Criminal Tax litigation Lawyer of the Year, 2026, Lawyer International- Legal-100-2026 (United Kingdom)
- Tax Litigation Lawyer of the Year – Miller Thomson LLP- Canada, IE 100 Global Awards, 2025 (United Kingdom)
- Recognized for the ITR World Tax Leaders , 2025
- Leading Criminal Tax Litigation Lawyer of the Year-2025, Global 100 Awards, (U.K.)
- Leading Criminal Tax Litigation Lawyer of the Year, Corporate America Today, Annual Awards, 2024
- Member, Global Advisory Board, WONE Global unbounded, 2025
- Tax Expert of the Year in Canada, Leaders in Law Global Awards, 2024
- International Tax Lawyer of the Year in Canada, Corporate INTL Global Awards, 2022, 2024
- Leading Criminal Tax Litigation Lawyer of the Year, M&A Global Awards, 2024
- Tax Litigation Lawyer of the Year, Canada, Gamechangers Global Award, 2022,2024
- Tax Controversy Leaders, The Comprehensive Guide to the World's Leading Tax Controversy Advisers (World Tax, in association with International Tax Review), (Rated: Highly Regarded) 2013 – 2024
- Martindale-Hubbell, AV Preeminent® Rated lawyer. Practice Areas: Corporate Tax, Tax Litigation and Dispute Resolution; White Collar Criminal and Regulatory Enforcement Defense; Tax; and Litigation, 2013 –

2023

- Tax Lawyer of The Year – Canada, M & A Today – Global Awards, (United Kingdom), 2021-2023
- Tax Litigation Lawyer of The Year – Canada, M & A Today – Global Awards, (United Kingdom), 2021-2023
- International Tax Lawyer of the Year, The Lawyer Network, 2023
- Dispute Resolution Lawyer of the Year – Canada, Lawyer International – Legal 100 awards (United Kingdom), 2020, 2021, 2023
- Tax Litigation Lawyer of the Year – Canada, Lawyer International – Legal 100 awards (United Kingdom), 2020, 2021, 2023
- Tax Litigation Lawyer of the Year, 2023, Global 100
- Leading Criminal Tax Litigation Lawyer of the Year, 2023, Global 100
- Canadian Legal Lexpert Directory – Corporate Tax Litigation, 2022-2023
- Tax Law Advisor of the Year in Canada, Corporate INTL Global Awards, 2022
- Dispute Resolution Lawyer of the Year, Canada, Gamechangers Global Awards, 2022
- Dispute Resolution of the Year- Canada, Corporate America Today, Annual Awards, (United Kingdom), 2022
- Tax Litigation Lawyer of the Year, Corporate America Today – Annual Awards, (United Kingdom), 2020, 2021, 2022
- International Tax Expert of the Year in Canada, Leader in Law Global Award (United Kingdom), 2021
- The Osgoode Certificate in Handling Summary Conviction Offence Cases, Osgoode Hall Law School, York University, June 2021
- Leading Criminal Tax Litigation Lawyer of the Year – Ontario – Canada, M & A Today – Global Awards, (United Kingdom), 2021
- Tax Advisor of the Year in Canada, Global Advisory Experts, (United Kingdom), 2021
- Dispute Resolutions Lawyer of the Year – Canada, Corp. Today, Global Business Awards, (United Kingdom), 2021
- Leading Criminal Tax Litigation Lawyer of the Year 2019, Lawyer International – Legal 100 awards (United Kingdom), 2020, 2021
- International Tax lawyer of the Year in Canada, Corporate International Global awards, (United Kingdom), 2021
- Tax Law Advisor of the Year in Canada, Corporate International Global Awards, (United Kingdom), 2021
- International Tax lawyer of the Year- Canada, Corporate America Today, Annual Awards (United Kingdom), 2021
- Leading Criminal Taxation Litigation Attorney of the Year – Ontario, Acquisition International, 2021
- Canadian Legal Lexpert Directory, Litigation – Corporate Tax, 2020 – 2021
- Canada – Dispute Resolution Lawyer of the Year, 2020, ACQ5 Global Awards
- Canada – Tax Litigation Lawyer of the Year, 2020, ACQ5 Global Awards

- Tax Lawyer of the Year, Deal Markers Monthly, 2020
- Leading Criminal Tax Lawyer of the Year, Lawyer International, 2020
- International Tax Lawyer of the Year, Lawyer International, 2020
- Canada – Tax Litigation Lawyer of the Year, ACQ 5 Law Awards, (United Kingdom), 2016, 2018, 2019, 2020
- Selected as Canada – Dispute Resolution Lawyer of the Year, ACQ 5 Law Awards, (United Kingdom), 2016, 2018, 2019, 2020
- International Tax Lawyer of the Year in Canada, Global Law Experts, 2020
- Individual – International Tax Lawyer of the Year – Canada, Lawyer International – Legal 100 awards, 2020
- Selected, Tax Expert of the Year In Canada, Leaders In Law – 2020 Global Awards, United Kingdom
- Corporate International Magazine Global Award, International Tax Lawyer of the Year in Canada, 2019, 2020
- Tax Lawyer of the Year in Canada, InterContinental Finance & Law, 2019 Country Awards, 2019
- Tax Lawyer of the Year in Canada, DealMakers Global Awards, 2019
- Tax Litigation Lawyer of the Year in Canada, Global Venture – Annual Awards, 2019
- Tax Litigation Lawyer of the Year – Canada, Lawyer International Legal 100 Award, (United Kingdom), 2019
- Dispute Resolution Lawyer of the Year – Canada, Lawyer International Legal 100 Award, (United Kingdom), 2019
- Tax Litigation Lawyer of the Year – Canada, M&A Today, Global Award, (United Kingdom), 2019
- Dispute Resolution Lawyer of the Year – Canada, M&A Today, Global Award, (United Kingdom), 2019
- International Advisory Experts Award, Tax within Canada, 2019
- Canada – Tax Litigation Lawyer of the Year, ACQ Global Awards, (United Kingdom), 2015, 2016, 2018, 2019
- Selected as Canada – Dispute Resolution Lawyer of the Year, ACQ 5 Global Awards, (United Kingdom), 2016 – 2019
- Acquisition International , the Voice of Corporate Finance- Recipient of the 2018 Global Excellence Award-Leading Criminal Tax Litigation Lawyer of the Year, Ontario, Canada, 2018
- Award of Excellence in Taxation Law, Ontario Bar Association, Taxation Section, 2018
- Recognized by Lawyer100 CANADA 2018© as a leading lawyer in the area of Tax Litigation
- Selected as Tax Litigation Lawyer of the Year – Canada, Corporate Livewire Legal Awards (United Kingdom), 2015, 2016, 2018
- Corporate USA Today – Annual Awards – Dispute Resolution Lawyer of the Year in Canada, 2018
- Corporate USA Today – Annual Awards – Tax litigation Lawyer of the Year in Canada, 2018
- Selected as International Advisory Experts Award-Tax Litigation Lawyer of the Year in Canada, 2018
- Selected as Tax Litigation Lawyer of the Year, Global 100, 2017
- Selected as a leading tax practitioner and included in the Canadian Lexpert Legal Directory, Litigation – Corporate Tax, 2013 – 2015, 2017

- Selected as Canada – Tax Litigation Lawyer of the Year, ACQ 5 Global Awards, (United Kingdom), 2017
- Tax Litigation and Appeals Lawyer of the Year, Canada, Finance Monthly Tax Awards, 2017
- Lawyer of the Year – Civil & Criminal Tax, Lawyer Issue Awards, 2017
- Criminal and Civil Tax Litigation lawyer, International Advisory Experts 2017 Awards Winner
- Tax Litigation Advisor of the Year, Annual International Awards, The Global Business Magazine and The Professional Sector Network (United Kingdom), 2016, 2017
- Business Worldwide Legal Awards – "Best Tax Consultant, Canada-2016" (United Kingdom), 2016
- IAE Tax Litigation (Canada) award, 2016
- Finance Monthly Global Awards, sector winner, Tax, Canada, 2016
- Selected as, ACQ Law Awards (United Kingdom), 2015 Selected as category winner for Tax Law (Toronto, Canada), 2014 – 2015
- Honoured Lifetime Member, Montclair's Who's Who Among Legal Professionals in North America, 2010
- Department of Justice (Canada) Merit Award, 2003

Thought leadership

Presentations

- Moderator, " A Tax Game Plan for Business Transitions, From Offence to Defence", Tax Strategy 360 Seminar Series, September 23,2026.
- Moderator, " The Fine Print on Real Estate: A Tax Guide on Domestic and Cross-Border Investments", Tax Strategy 360 Seminar Series, September 10,2026.
- Co-Chair, Panel Discussion, Global Tax Trends, Tax Committee, International Bar Association, Annual Conference, Miami Beach, Florida, USA, November 2, 2022.
- Co-host and Speaker, "Audit Defence in the Age of COVID", Accounting Firms, Ontario, January 12, 14, 19 and 21, 2021.
- Speaker, "No Place to Hide – Tax Prosecutions, the latest developments", GTAAN/GTAFN, North York, Ontario, January 14, 2020.
- Co-Chair, "Tax Litigation Program", The Advocates' Society, Toronto, Ontario, January 16, 2020.
- Speaker, "CRA Audits", Retirement Planning/Compensation Program, UJA PAC, Toronto, Ontario, June 12, 2019.
- Panelist, "Advising Your Clients in a Crisis Situation When a Regulator Appears", 9th Business Law Summit, Law Society of Ontario, Toronto, Ontario, May 13, 2019.
- Moderator, Ontario/Quebec Tax Summit, Miller Thomson LLP, Toronto, April 2, 2019.
- Speaker, "Privilege and Confidentiality", Ethical and Legal Issues for Appraisers, CBV Institute and American Society of Appraisers (ASP) Eastern Canadian Chapter, Toronto, Ontario, March 1, 2019.

- Panel member, “Tax and Expert Witnesses”, Canadian Tax Foundation, Montreal, Quebec, February 20, 2019.
- Speaker, “Tax Update 2019 Seminar – from an Accountant and Lawyer’s Perspective”, Fazzari & Partners LLP – Chartered Accountants, Vaughan, Ontario, January 24, 2019.
- Speaker, “Business Valuations and Dealing with CRA Challengers on Business Sales”, Sale of a Business, Wolters Kluwer Seminar Series, Markham, November 1, 2018.
- Panelist, “Potpourri Of Tax Audit & Collection Issues”, 2018 Ontario Tax Conference & Live Webcast, Canadian Tax Foundation, Toronto, Ontario, October 23, 2018.
- Panelist, “The Privatisation of Tax Enforcement”, International Bar Association Annual Conference, Rome, Italy, October 10, 2018.
- Speaker, “Search and Seizure and Exceptions For Crime and Fraud”, Privilege: A Litigator’s Guide (program), The Advocate’s Society, Toronto, Ontario, June 12th, 2018.
- Co-presenter, “Sarnia Tax Practice Summit 2018”, Chatham-Sarnia CPA Association, Sarnia, Ontario, February 24, 2018.
- Speaker, “Cryptocurrency, Tax and Bitcoin”, Professional Accountants PD Network, Toronto, Ontario, February 6, 2018.
- Co-chair, Tax Litigation Program, The Advocates’ Society, Toronto, Ontario, December 14, 2017.
- Guest Speaker, “CRA Audit Issues: The Domestic and International Fronts”, GTA Accountants Network, Toronto, Ontario, September 25, 2017.
- Panelist, “Offshore Tax Compliance and Evasion”, 2017 Tax Policy Research Symposium, Waterloo Centre for Taxation In A Global Economy, Toronto, Ontario, May 11, 2017.
- Speaker, “From Formal Treaty requests To Data leaks: Identifying And Discussing International Tax Avoidance and Evasion”, Ontario Bar Association Program, Toronto, Ontario, May 9th, 2017.
- Co-presenter, “Staying Sharp-An essential Tax Update–Solicitor Client Privilege”, OBA Institute Program, Ontario Bar Association, Toronto, Ontario, February 8, 2017.
- Guest speaker, “The Taxation of Professional Corporations”, Etobicoke District Professional Chartered Accountants Association, Toronto, Ontario, January 10, 2017.
- Co-presenter, “Record Retention in the Electronic Age-Practical Issues”, 2016 Ontario Tax Conference & Live Webcast, Canadian Tax Foundation, Toronto, Ontario, October 24, 2016.
- Co-chair and speaker, “International Tax Evasion: what Canadian Taxpayers Need to Know Right Now,” Thomson Reuters Carswell, Toronto, Ontario, June 28, 2016.
- Guest speaker, “The Panama Papers: what it means to you, your client and Canada,” CPA-CGA Tax Symposium, Toronto, Ontario, May 18, 2016.
- Program Chair, “Tax Prosecutions In An Ever-Changing World: The Implications for Canada,” Ontario Bar Association–Tax Section program, Toronto, Ontario, April 20, 2016.
- Speaker, “Cross-Border Tax Problems: Advising the Delinquent Filer,” Thomson Reuters-Carswell, Toronto: Ontario, March 8, 2016.

- Speaker, “Taxes and Your Restaurant Business—Hot Issues!” Restaurants Canada, Toronto, Ontario, February 28-29, and March 1, 2016.
- Co-Chair, “Successfully Managing GST/HST and Income Tax Issues in Your Practice,” Ontario Bar Association’s Institute, Toronto, Ontario, February, 3, 2016.
- Co-lecturer, “Managing Risks in Multi-jurisdictional Investigations,” 3rd Law Enforcement Risk Management Course, Federated Press, Toronto, Ontario, January 28-29, 2016.
- Featured dinner speaker, “International Tax Evasion,” Etobicoke District CPA Association, Etobicoke, Ontario, January 12, 2016.
- Co-Chair, “Tax Litigation Skills Certificate Programme,” The Advocates’ Society, Toronto, Ontario, December 1, 2015.
- Speaker, “Tax Essentials for IT Law,” IT.CAN, 18th Annual Conference, Toronto, Ontario, October 26-27, 2015.
- Guest speaker, “Audit Defence: Dealing with Friends, ‘the Enemy’ and Hot Audit Areas,” CPA-CGA Joint Symposium, Toronto, Ontario, February 21, 2015.
- Co-lecturer, “Managing Risks in Multijurisdictional Investigations,” 2nd Law Enforcement Risk Management Course, Federated Press, Toronto, Ontario, January 27-28, 2015.
- Guest speaker, “Cross-Border Tax Issues & Current Developments,” Etobicoke District Professional Chartered Accountants Association, Toronto, Ontario, January 13, 2015.
- Co-lecturer, “Dealing with Outside Advisors—Driving a Culture of Legal and Ethics Compliance,” 15th General Counsel’s Role in Maximizing Board Effectiveness Course, Federated Press, Toronto, Ontario, December 2-3, 2014.
- Co-lecturer, “The Federal Budget Impact on R&D,” 7th Tax Planning for R&D Course, Federated Press, Toronto, Ontario, November 27-28, 2014.
- Chair and lecturer, “Resolving Tax Disputes Efficiently,” 5th Managing a Value-Driven Tax Department Course, Federated Press, Toronto, Ontario, November 20, 2014.
- Co-presenter, “The Carr-Chodikoff Exchange: Skills, Service and Success,” Miller Thomson LLP, Professional Development Program, Toronto, Ontario, September 9, 2014.
- Co-Chair and speaker, “CRA Audit Programs: Preparing for and Defending Against CRA Audits,” Tax Accounting and Tax Planning for Financial Services, Federated Press, Toronto, Ontario, June 17-18, 2014.
- Co-Presenter, “Correcting Mistakes: Rectifications, Rescission and Taxpayer Relief,” CGA Ontario’s Tax Symposium, Toronto, Ontario, March 24-25, 2014.
- Workshop co-leader, “Advanced issues in Valuation of Intellectual Property,” 4th Advanced Valuation Course, Federated Press, Toronto, Ontario, March 3-4, 2014.
- Speaker, “Tax Audits and Investigations,” Professionalism Bootcamp, Miller Thomson LLP, Toronto, Ontario, December 4, 2013.
- Guest speaker, “Civil Penalties,” Etobicoke District Chartered Accountants’ Association, Etobicoke, Ontario, December 2, 2013.

- Panelist, “Topics in Tax Dispute Resolution,” Canadian Tax Foundation 65th Annual Tax Conference, Toronto, Ontario, November 24-26, 2013.
- Panel Member, “CRA update Session,” 17th Annual CCI-T/ACMO Condo Conference, Toronto, Ontario, November 15, 2013.
- Co-lecturer, “Partnering with Outside Tax Advisors,” 4th Managing a Value-Driven Tax Department Course, Federated Press, Toronto, Ontario, November 13-14, 2013.
- Panelist, “Risk Management for Accountants,” Miller Thomson Seminar Series, Toronto, Ontario, October 3, 2013.
- Guest speaker, “Misrepresentation of a Tax Matter by a Third Party: Where are We Today and What it Means to You—Section 163.2 of the ITA”; and “Update: Base Erosion, Profit Shifting (‘BEPS’) and the Squeeze on Multi-National Enterprises,” North York District Chartered Accountants Association, Toronto, Ontario, September 24, 2013.
- Co-Chair and co-lecturer, “Taxpayers’ Constitutional Rights: Audits vs. Investigations,” 16th Managing Tax Audits & Investigations Course, Federated Press, Toronto, Ontario, June 13-14, 2013.
- Invited speaker, Saskatchewan Accounting Firms—Thomson Jaspar, Deloitte, and Virtus Group, Saskatoon, Saskatchewan, February 27, 2013.
- Co-Chair, Tax Session, Institute 2013–Ontario Bar Association (Canada’s Largest Legal Education Conference), Toronto, Ontario, February 7-8, 2013.
- Course leader and principal lecturer, “Bullet Proofing Your Tax Practice,” Federated Press, Toronto, Ontario, January 16-17, 2013.
- Speaker, “Partnering With Outside Tax Advisors,” 3rd Managing a Value Driven Tax Department, Federated Press, Toronto, Ontario, November 8, 2012.
- Chair (day two) and principal lecturer, “Requirements for Information,” 8th Understanding Canada/U.S. Transfer Pricing Course, Federated Press, Toronto, Ontario, November 6, 2012.
- Co-lecturer, “Litigator’s Perspective–Court Testimony,” 7th Advanced Valuation for Tax Practitioners Course, Federated Press, Toronto, Ontario, November 5, 2012.
- Speaker, “The Canada Revenue Agency (‘CRA’) Audit Process–Resolving Disputes in an Effective Manner,” Financial Executives International (FEI) Income Tax Webinar, Toronto, Ontario, October 11, 2012.
- Principal lecturer, “IP Licensing Agreements: Tax,” 3rd Tax Essentials for Business Transactions Course, Federated Press, Toronto, Ontario, September 27-28, 2012.
- Invited speaker, “An Update on CRA Audit Initiatives, the GAAR and Protecting Clients’ Interests and Rights,” Saskatchewan Accounting Firms-Virtus Group, MNP and KPMG, Regina, Saskatchewan, September 6, 2012.
- Co-presenter, “Correcting Mistakes: Rectification, Rescission, Taxpayer Relief,” Tax Executives Institute, Canadian Tax Course, Toronto, Ontario, July 26, 2012.
- Guest speaker and panelist, “Practical Approach to Common Management Issues–An Interdisciplinary Approach,” STEP Canada 14th National Conference, Toronto, Ontario, June 12, 2012.

- Co-lecturer, “Taxpayers’ Constitutional Rights: Audits vs. Investigations Course,” 14th Managing Tax Audits & Investigations Course, Toronto, Ontario, May 14-15, 2012.
- Guest lecturer, “Advocacy Before the Tax Court of Canada: Fundamentals,” Paralegal Program, Canadian Business College, Toronto, Ontario, April 11, 2012.
- Chair (day one) and speaker, “How Do Recent and Ongoing Court Cases Inform Transfer Pricing Decision-Making?” 16th Annual Transfer Pricing Conference, Infonex, Toronto, Ontario, March 5-7, 2012.
- Speaker, “Preparing for and Defending the CRA Trust Audit Initiative,” Estate Planners Council of Halton, Oakville, Ontario, February 16, 2012.
- Co-presenter, “Misclassification of Workers: To Be an Employee or Not–That is the Question,” Employment Law 2011, Osgoode Hall Law School, Professional Development Program, Toronto, Ontario, December 12-13, 2011.
- Co-Chair and lecturer, “The Competent Authority and Dispute Resolution,” 7th Basics of International Tax and Transfer Pricing Course,” Federated Press, Toronto, Ontario, November 7-8, 2011.
- Speaker, “Taxation Matters—Requirements, Privacy and the Employer-Employee Relationship,” 14th Annual Tow Show, Provincial Towing Association (Ontario) Inc., Hamilton Convention Centre, Hamilton, Ontario, October 1, 2011.
- Co-Chair and co-lecturer, “IP Licensing Agreements: Tax,” 2nd Tax Essentials for Business Transactions Course, Federated Press, Toronto, Ontario, September 12-13, 2011.
- Course leader, “Transfer Pricing,” Professional Development Seminar, Certified General Accountants of Ontario, Toronto, Ontario, May 16, 2011.
- Workshop leader, “Tax Litigation: Best Practices Before The Court,” 12th Managing Tax Audits & Investigations Course, Federated Press, Toronto, Ontario, May 10-11, 2011.
- Speaker, “Bullet Proof Your Practice from the CRA,” The Conference for Advanced Life Underwriting, Ottawa, Ontario, May 2, 2011.
- Panelist, “Tax Litigation Essentials—2011,” Ontario Bar Association, Continuing Professional Development Program, Toronto, Ontario, March 30, 2011.
- Guest speaker, “Taxpayers’ Constitutional Rights: Audits vs. Investigations,” 11th Annual Managing Tax Audits & Investigations Seminar, Federated Press, Calgary, Alberta, March 2-3, 2011.
- Guest lecturer, “GAAR: Lipson is it Long Forgotten,” Faculty of Law, Queen’s University, Kingston, Ontario, January 27, 2011.
- Speaker, “SRED Tax Credit Program,” Professional Development Seminar, Certified General Accountants of Ontario, Toronto, Ontario, December 2, 2010.
- Co-lecturer, “IP Licensing Agreements: Tax Issues,” Tax Essentials for Business Transactions Course, Federated Press, Toronto, Ontario, September 27-28, 2010.
- Guest Panelist, “The GAAR Session” with Mr. Justice Little of the Tax Court of Canada at the STEP Toronto Seminar, Law Society of Ontario, September 13, 2010.

- Speaker, “Valuation Issues Before the Tax Court of Canada: The Never-Ending Question of the Expert’s Role,” The Canadian Institute of Chartered Business Valuators, Toronto, Ontario, June 9, 2010.
- Speaker, “Tax Dispute Resolution,” Professional Development Seminar, Certified General Accountants of Ontario, Toronto, Ontario, May 20, 2010.
- Co-lecturer, “Taxpayers’ Constitutional Rights: Audits vs. Investigations,” 10th Managing Tax Audits & Investigations Course, Federated Press, Toronto, Ontario, May 10-11, 2010.
- Speaker, “SRED Tax Credit Program,” Professional Development Seminar, Certified General Accountants of Ontario, Toronto, Ontario, April 19, 2010.
- Speaker, “Liabilities under Taxation Statutes,” Business Law: Directors’ and Officers’ Liability in the Current Marketplace, Ontario Bar Association, Institute 2010 of Continuing Legal Education, Toronto, Ontario, February 16, 2010.
- Guest lecturer, “Ethics in Tax Law: Higher Thinking and Practical Considerations–GAAR, Tax Evasion and Third Party Penalties,” Faculty of Law, Queen’s University, Kingston, Ontario, January 7, 2010.
- Co-lecturer, “Dealing With The Canada Revenue Agency and the Department of Justice on Valuation Matters,” Valuation and the Tax Practice, Federated Press, Toronto, Ontario, June 2-3, 2009.
- Co-Chair, 5th Basics of International Tax and Transfer Pricing Course, Metropolitan Hotel, Toronto, Ontario, May 28, 2009.
- Guest speaker, “GAAR–Where are We Now?,” Semi-Annual Tax Practitioners Seminar, Kitchener-Waterloo Tax Services Office, Canada Revenue Agency, Kitchener, Ontario, May 27, 2009.
- Guest speaker, “GAAR Update,” Semi-Annual Tax Practitioners Seminar, Kitchener-Waterloo Tax Services Office, and the Tax Practitioners Consultation Group, Canada Revenue Agency, Kitchener, Ontario, May 27, 2009.
- Co-lecturer, “Taxpayers’ Constitutional Rights: Audits vs. Investigations,” 9th Managing Tax Audits & Investigations Course, Federated Press, Toronto, Ontario, May 19-20, 2009.
- Speaker, “Tax Debt Collection and the (Potentially) Long Arm of CRA,” Spring Tax Wrap-Up, Taxation Law Section, Ontario Bar Association, Toronto, Ontario, April 23, 2009.
- Presenter, “The General Anti Avoidance Rule and Tax Collection: The Latest Do’s and Don’ts For Clients,” Etobicoke CA Association Meeting, Etobicoke, Ontario, March 3, 2009.
- Faculty instructor, “Use of Experts in Tax Litigation,” Tax Litigation Skills Certificate Program, The Advocates’ Society, Toronto, Ontario, November 10, 2008.
- Guest lecturer, “GAAR: Basic Principles and Practical Considerations,” Faculty of Law, Queen’s University, Kingston, Ontario, November 3, 2008.
- Guest speaker, “Current Issues of Interest in Tax Litigation,” Golden Horseshoe CA Group, Hamilton, Ontario, February 20, 2008.
- Co-lecturer, “Tax Treatment and Valuation of the R&D Investment,” Taxation & Valuation of Intellectual Property, Federated Press, Toronto, Ontario, November 5-6, 2007.

- Guest speaker, “Taxes, Your Condo and the Government,” Metro Toronto Condo Show, Metro Toronto Convention Centre, Toronto, Ontario, October 19-21, 2007.
- Faculty member/co-presenter, “Review of Current Case Law in FI Tax,” Financial Institution Taxation Forum 2007, Infonex, Toronto, Ontario, October 16-17, 2007.
- Facilitator, “Recent Tax Cases Related to the Valuation of IP,” The Canadian Institute of Chartered Business Valuators, Toronto, Ontario, September 18, 2007.
- Guest speaker, “Cross Border Updates,” OBA Tax Program, Toronto, Ontario, February 27, 2007.
- Guest speaker, “Tax Shelters—what’s left? and the Canada Revenue Agency,” Central Branch, Royal Lepage, Toronto, Ontario, November 15, 2006.
- Guest speaker, “How to Protect Yourself When You are Audited by the Canada Revenue Agency (‘the CRA’),” 4th Annual Tax Strategy Seminar, Royal Lepage, Oakville, Ontario, November 14, 2006.
- Presenter, paper, “Judicial Activism, Tax Disputes and The Aftermath of Canada Trustco,” Queen’s Annual Business Law Symposium 2006, The Corporation in the Courts, Faculty of Law, Queen’s University, September 29, 2006.
- Co-lecturer, “Dealing with the Canada Revenue Agency and the Department of Justice Canada on Valuation Matters” and “Tax Shelters and Valuation,” 4th Annual Valuation and the Tax Practice Course, sponsored by Federated Press, Toronto, Ontario, September 15, 2006.
- Guest speaker, “GAAR and the Latest Issues Regarding Valuation, Legislation and Case Law on Tax Shelters,” Estate Planning Council, Eastern Ontario, Kingston, Ontario, March 27, 2006.
- Conference Chair, “Tax Summit: Interpreting GAAR/Tax Shelters/Tax Practice Review,” sponsored by LexisNexis Butterworths, Toronto, Ontario, December 13, 2005.
- Co-lecturer, “Valuation and Tax Shelters,” 3rd Annual Valuation and the Tax Practice Course, sponsored by Federated Press, Toronto, Ontario, September 22-23, 2005.

Publications

Published Works – Books

- David W. Chodikoff, Editor (and contributing co-author), *Corporate Tax & Tax Controversy*, Law Over Borders Comparative Guide, (London, U.K.: The Global Legal Post, 2026).
- David W. Chodikoff, General Editor (and contributing co-author) *Transfer Pricing*, second edition, A Global Guide From Practical Law, (London,U.K.: Thomson Reuters (Professional) U.K. Limited, 2017).
- David Kerzner and David W. Chodikoff, *International Tax Evasion In The Global Information Age* (Toronto: Irwin Law, 2016 and published internationally by Palgrave Macmillan, Switzerland, 2016).
- David W. Chodikoff, general editor (and contributor co-author) *Tax Litigation*, second edition, jurisdictional comparisons, Sweet & Maxwell International Series, Practical Law Global Guides, (London, U.K.: Sweet & Maxwell, September, 2016).

- David W. Chodikoff, general editor (and contributing co-author) *Transfer Pricing and Tax Avoidance*, first edition, jurisdictional comparisons, The European Lawyer, (London, U.K.: Sweet & Maxwell, September, 2014).
- David W. Chodikoff, general editor (and contributing co-author) *Tax Litigation*, The European Lawyer Reference Series, (London, U.K.: Sweet & Maxwell, October, 2013).
- David W. Chodikoff and James L. Horvath (editors and contributing authors) *Taxation, Valuation and Investment Strategies in Volatile Markets* (Toronto: Carswell, 2010).
- David Kerzner, Vitaly Timokhov and David Chodikoff, *The Tax Advisor's Guide to the Canada – U.S. Tax Treaty* (Toronto: Carswell, 2008 – loose leaf service, 2 volumes).
- James L. Horvath and David W. Chodikoff (editors and contributing authors) *Taxation & Valuation of Technology* (Toronto: Irwin Law, 2008).
- David W. Chodikoff and James L. Horvath (editors and contributing authors) *Advocacy & Taxation in Canada* (Toronto: Irwin Law, 2004).

Published Works – Chapters

- Co-authors with Anish Kamboj and Justin Ng, Part II: Special Essays: "Deans Knight and the Future of the General Anti-Avoidance Rule" in Supreme Court Law Review, 3rd series, Volume 1, 2024.
- Co-authors with Andrew Etcovitch, Carolyn S. Inglis, Daniel Kiselbach and Sashi B. Malik, "Transfer Pricing 2023 – Canada: Law & Practice and Trends & Developments", Chambers Global Practice Guides, 2023.
- Co-author with Justin Ng, "Mediation and Arbitration For Canadian Civil Tax Disputes: Opportunities and Obstacles" in Tax Disputes in Canada, Pooja Mihailovich and John Sorensen (editors), Toronto: Canadian Tax Foundation, 2022.
- Co-Author with Anish Kamboj; 2022 Update of "Tax Consequences of Intellectual Property Matters" in Intellectual Property Disputes: Resolutions and Remedies, Ronald E. Dimock (ed.), Carswell (2002, loose leaf service, 5 volumes).
- Co-author with Amanda Perumal, Practical Insights – Search and Seizure, Tax Dispute & Resolutions Centre, Thomson Reuters, September, 2019.
- Co-author with Peter Little, 2018 Update of "Tax Consequences of Intellectual Property Matters" in *Intellectual Property Disputes*: Resolutions and Remedies, Ronald E. Dimock (ed.) Carswell (2002, loose leaf service, 2 volumes).
- Editor and Author, Tax litigation Chapter in Miller Thomson on Estate Planning – the authoritative review of trusts, estates and taxes in Canada, (2012, loose leaf service, 2 volumes).
- Co-author with Patrick Déziel and Rahul Sharma, "Tax Consequences: Tax Consequences of IP Disputes" in *Intellectual Property Disputes: Resolutions and Remedies*, Ronald E. Dimock (ed.) Carswell (2002, loose leaf service, 2 volumes).
- Co-author with Tarsem Basraon, "Business Valuation Experts on Trial: A Canadian Perspective," in *Valuing a Business in Volatile Markets*, James L. Horvath (ed.), Carswell (2010).

- Author, “E-Commerce: Canadian Considerations of Residency, Permanent Establishment and the GAAR,” in *Global E-Commerce Business and Taxation*, Ana D. Penn & Martha L. Arias (eds.), Oxford University Press Inc. and Internet Business Law Services Inc., a Joint Publication, (2009).

Published Works – Monographs

- “Judicial Activism, Tax Disputes and The Aftermath of Canada Trustco,” Queen’s Annual Business Law Symposium 2006, The Corporation in the Courts, Faculty of Law, Queen’s University, 2006.

Other Publications/Articles

- Author, “Urgent Issues That Face Legal Professionals Around The Globe”, Taxes & Wealth Management, Issue 18-4, December, 2025
- “Havilland Holdings Ltd. V. H.M.K. ,2025 TCC 120”, Taxes & Wealth Management, Issue 18-3, September, 2025
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- “Canada Revenue Agency (“the CRA”) Audit Powers Expanded: Greater Stress and Concern for Taxpayers”, Taxes & Wealth Management, Issue 17-2, June 2024.
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Notable matters

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- *Coperative Hail Insurance Company Limited v Minister of National Revenue* 2023 TCC 40
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- *Akanda Innovation Inc. v. The Queen*, 2018 T.C.C. 35
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- *Alliance Mercantile Inc. v. President of the Canada Border Services Agency*, Appeal No. AP-2016-038, Decision and reasons issued, November 3, 2017.
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- *Pazner Scrap Metals Co. v. Canada*, [1991] 2 C.T.C. 2295 (T.C.C.)
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- *Schachtschneider v. Canada*, [1991] T.C.J. No. 1023 (T.C.C.)
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- *Sheldon M. Chumir Foundation for Ethics in Leadership v. Minister of National Revenue*, 2023 FCA 242

- *Sherman v. Canada*, 2002 FCT 586
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- *Watts v. Canada*, [1998] 4 C.T.C. 2544 (T.C.C.)
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- *Woods v. Canada*, [1995] 2 C.T.C. 2084 (T.C.C.)
- *Yacyshyn v. Canada*, [1999] 1 C.T.C. 139 (F.C.A.)

Community roles

- Committee Member, One Life Gala For Princess Margaret Cancer Foundation, 2023.
- Committee Member, One Life Gala for Princess Margaret Cancer Foundation, 2022.
- Honorary Patron and Organizing Committee Member, Moonlight Gala, McMichael Art Gallery, 2018.
- Organizing Committee Member, Moonlight Gala, McMichael Art Gallery, 2017.
- Organizing Committee Member, Moonlight Gala, the 50th Anniversary of the McMichael Art Gallery, 2016.

Memberships & affiliations

- Advocate's Society
- American Bar Association, Section of Taxation
- American Bar Association, Senior Lawyers Division
- Association for Corporate Growth
- Association of European Lawyers
- Ontario Bar Association, Member at Large, Section Executive, Criminal Justice Section, 2013 – 2014
- Ontario Bar Association, Member, Pensions Advocacy and Government Relations Committee, 2013 – 2014
- Ontario Bar Association, Chair, Taxation Law Section, 2011-2012
- Canadian Bar Association, Member, National Taxation Law Section 2011-2012 Executive Committee
- Canadian Tax Foundation
- International Bar Association
- International Fiscal Association
- The Law Society of Ontario
- The Law Society of Ontario – Taxation Standards of Certification Validation Working Group, 2018
- Toronto Lawyers Association