

John G. Lorito

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Law Practice

John Lorito is a partner in the Tax Group in the Toronto office. He conducts a general income tax practice with particular emphasis on the areas of corporate reorganizations, mergers and acquisitions, investment funds and international tax planning. Mr. Lorito has advised on tax issues relating to cross-border and domestic financial products and non-resident investment in Canadian power and infrastructure projects, and other real estate investments. He has also acted as counsel on federal and provincial income tax appeals before the Federal Court of Appeal and the Ontario Court (General Division).

Mr. Lorito is listed and recognized in the following publications:

- *The Best Lawyers in Canada* 2012 in the area of Tax Law.
- The 2012 Lexpert/American Lawyer *Guide to the Leading 500 Lawyers in Canada* for Corporate Tax and Investment Funds.
- *The Canadian Legal Lexpert Directory* 2011 as a leading practitioner in the Corporate Tax, Derivative Instruments, Income Funds and Investment Funds & Asset Management sectors.
- The Chambers Global's 2011 *Guide to the World's Leading Lawyers for Business* as a recommended lawyer for Tax.
- *The International Who's Who of Business Lawyers* 2011 as a recommended lawyer for Corporate Tax.
- The 2011 *PLC Which Lawyer?* recognized for Tax.
- The 2011 *PLC Cross-border Tax Handbook*
- Legal Media Group's *Expert Guide to the World's Leading Tax Advisers 2011*.
- The 2010 Lexpert *Guide to the Leading U.S./Canada Cross-border Corporate Lawyers in Canada* in the area of Corporate Tax.

Professional Activities

Mr. Lorito is a member of the Canadian Bar Association (Taxation Law Section), Canadian Tax Foundation, American Bar Association and International Fiscal Association. He is a former member of the CICA/CBA Joint Committee on Taxation and the Insurance Bureau of Canada's Tax Panel.

He is currently a lecturer at the University of Western Ontario and has been a seminar leader in the Business Law Section of the Ontario Bar Admission course and In-Depth Tax Course of The Canadian Institute of Chartered Accountants

(CICA). He has served on the faculty of the Customs Duty and International Trade Course sponsored by the CICA and the Canadian Importers Association and on the Advisory Committee for the CICA's annual symposium.

Publications & Conferences

Mr. Lorito has written and delivered papers on income trusts, the taxation of technology transfers, corporate reorganizations, the use of hybrid entities and the taxation of resident and non-resident trusts and foreign investment entities.

Education

University of Toronto (LL.B. 1985), University of Western Ontario (Economics 1980-82).

Bar Admission

Ontario, 1987