R. Graham Morton

Lawyer

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R. Graham' s Biography

As a Senior Associate, Graham's practice focuses on tax litigation, including acting as tax repair counsel in professional liability matters across Canada. Through this work, he represents taxpayers before the CRA, the Tax Court of Canada, the Federal Court, the Federal Court of Appeal, and the superior courts of various provinces.

His cases have been reported in the Ontario Reports and his court filings have been selected for inclusion on Taxnet Pro.

Notable Cases

- *Evans et al. v. The Attorney General of Canada*, 2024 ONSC 1955
- *Landbouwbedrijf Backx B.V. v. Canada*, 2019 FCA 310

Graham's commitment to tax extends past the office. He regularly contributes to the Canadian Tax Foundation, where his writing was recognized through the Wayne Adams Writing Award. He also regularly presents on tax, including nationally through the Canadian Tax Foundation.

Notable Publications:

Practice Areas

- Tax Law
- Tax Litigation

Education and Year of Call

- CPA Canada In-Depth GST/HST (2025)
- CPA Canada In-Depth Income Tax (2023)
- Bar Admission, Ontario (2018)
- Master of Law, University of Cambridge (2016)
- LLB, University of Leicester (2015)
- BA, University of Western Ontario (2013)

- “Statutory Interpretation with an Emphasis on Trusts,” in *2025 YP Focus Virtual Conference* (Toronto: Canadian Tax Foundation, 2025), 3: 1-37.
- “Personal and Prescribed Trusts for Employees” (2023) 23:1 *Tax for the Owner-Manager* 8-9
- “McNeeley: Taxing Employee Share Ownership Trusts” (2022) 22:4 *Tax for the Owner-Manager* 10-11.
- “Stop-Loss Grandfathering Exceptions Under Subsections 112(3)-(3.32): Pre-Existing Insurance Rule” (2022) 22:1 *Tax for the Owner-Manager* 8-9.

Graham has completed the CPA Canada In-Depth Income Tax course and the CPA Canada In-Depth GST/HST course.

Graham graduated from the University of Leicester in the top 10% of all law graduates in England and Wales. He then went on to the University of Cambridge to complete a Master of Law with a specialization in commercial law.

Professional Associations

- Canadian Bar Association
- Canadian Tax Foundation
- Middlesex Law Association
- Ontario Bar Association
- Tax Court of Canada
- The Federal Court of Appeal
- The Federal Court of Canada

Community Involvement

- Co-Founder of the Canadian Tax Foundation Young

Practitioners Group for London.

- Board member for the London Family Health Team, a collaborative care organisation that serves over 20,000 patients in the London area.
- Board member for Arbour Glen Day Nursery, an early childhood education community that has its roots in London going back decades.