

**Michael J. O'Connor, CPA, C.A.**  
(The Artist Formally known as Emjajo'see)  
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## **Profile**

A Chartered Professional Accountant with over 38 years of executive level tax and financial accounting experience in industry and private practice with hands on experience in dozens of jurisdictions on six continents. Artistic practice includes digitally created works custom printed at Open Studio or Toronto Image Works and founder of GAARMAGEDDON.COM.

## **Professional Career Chronology (1981 – Present)**

GAARMAGEDDON.COM, Proprietor, January 2020 - present  
Sun Life Financial Inc., Toronto, Senior Vice President, various roles, 2008 to 2019  
Alcan Inc., Montreal, Chief Tax Officer, October 2002 to December 2007  
Ernst & Young, Toronto and London, England, various roles, September 1985 to October 2002  
Laventhol & Horwath (now PwC), Vancouver, various roles, August 1981 to July 1985

## **Key Achievements in Support of the Arts**

- Provided support to secure 50% property tax credit in Toronto for creative co-location facilities
- Participated in redesign of Sun Life Art Committee, overseeing acquisitions of new works
- Assisted in review of optionality for renewal of Archive at Open Studio
- Supported various fundraisers with time and art contributions

## **Exhibitions**

2018 "Print Matters", Open Studio, First Canadian Place, Toronto  
2017 "Mind the GAAR", International Fiscal Association, Toronto Trade and Convention Center  
2016 Canadian Tax Foundation, Osler Reception, Steam Whistle Brewing Roundhouse, Toronto  
2014 "Subject to GAAR, it's Art", Annual Conference, Canadian Tax Foundation, Vancouver

## **Professional Articles and Notable Creative Works**

Authored several papers on tax and accounting matters, including Canadian Tax Foundation, International Tax Review and CD Howe, and a frequent speaker at tax panels in Canada and globally on matters ranging from GAAR, transfer pricing, fair share of tax, tax morality and managing a sustainable tax function (list available on request). Notable creative works:

- Michael O'Connor, "Dancing with the GAARs", (c.2017), a limited distribution publication
- "Subject to GAAR, it's Art", 22" x 30", (c.2015), limited edition print (edition of 245)
- "The Gameboard Series", 30" x 42", (c.2016), limited edition print (edition of 15)
- "Mind The GAAR", 22" x 30", (c.2017), limited edition print (edition of 20)
- "Les huit coins de la GAAR", 22" x 30", (c.2018), limited edition print (edition of 20)
- "Unassumed Facts", 24" x 36", (c.2017), digital print
- "General Anti-Avoidance Rule-ette", 24" x 36", (c.2017), digital print
- "B.E.P.S. (Blame Every Politician Somewhere)", (c.2017), 18" x 18", mixed media (unique)
- "Transfer Dice", 12" x 18", kinetic statue, (c.2016), (unique)
- "Tax Inequality", 33.5" x 31", limited edition print, (c.2020), (edition of 15)
- "Levels of Assurance in Tax Opinions", (c.2000), ubiquitous work in the global tax community