

'Tick the box' was no accident - this was tax abuse by ...

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As the [FT notes this morning](#):

A simple rule meant to cut paperwork for US companies has grown into one of the biggest multinational tax breaks around, an [FT/ProPublica report](#) says. The rule is known as “check-the-box.” It allows US companies to shift profits from operations in high-tax countries simply by marking an Internal Revenue Service form that transforms subsidiaries into what the agency calls a “disregarded entity”. It costs the US and other countries billions of dollars in lost taxes a year and thrives thanks to determined business support, including a campaign two years ago that forced the Obama administration to retreat from altering it, and tax professionals worldwide who exploit its benefits.

The headline calls this an accidental tax break.

I don't believe that. The Rev Will Morris, a curate at St Martin's in the Field, London, likes to say he was behind the design of 'tick the box' when he worked for the IRS. I'm willing to believe him. At St Martin's [I note the web site says of his role](#):

The work lives of our congregations are incredibly diverse. Some people are new to the workplace, others have decades of experience. And this is true across a wide range of occupations. Some of these younger people may have doubts, worries or concerns — ethical or practical — about their job that they cannot share with their peers or others at their place of work. Others may feel trapped in their current job, but not know how to find a new one. If you are interested in being mentored, in offering your experience as a mentor, frustrated in your own job, or interested in helping others consider how to find new jobs, please let Revd Will Morris know, and we will see if it is possible to start to match needs with experience. Contact william.morris@smitf.org

So what, you might ask, is a Church of England minister responsible for work mentoring in central London doing designing accidental tax breaks? Well, Rev Will Morris is no ordinary minister. This is a [selected part of his CV](#), in which he makes proud boast of his involvement in this process:

Will Morris is currently Senior International Tax Counsel, and Director, European Tax Policy, in General Electric's corporate tax department. Since August 2003 he has been based in London, England and before that in Fairfield, CT. At GE Will works on a wide range of international tax matters relating to GE's foreign operations, with principal responsibility for coordinating GE's European tax policy program.

Until March 2000, Will was the Associate International Tax Counsel in the Office of Tax Policy at the U.S. Treasury in Washington, D.C. At Treasury he was responsible, among other things, for various highly unpopular (and, ultimately highly unsuccessful) anti-hybrid rules, as well as being one of the principal authors of the Treasury's 2000 Subpart F Study. He is also Chair of the European Tax Policy Forum, a registered UK charity that sponsors independent academic research into business tax issues, and chair of the AmCham EU CCCTB Task Force.

That CV does not also mention that [he's chair of the CBI's tax committee](#) - where I note no mention is made of his being a vicar either. No doubt that might though have influenced where Rev Morris was appointed when ordained, part time. Not for him St Barnabas by the Graveyard in Peckham or Tottenham. No, he got trendy Trafalgar Square where I am sure his debonair ways are appreciated.

But don't think for a minute Rev Will Morris thinks it is his task to preach good news to the poor - even though his parish church has long been associated with that concern. Far from it.

Will Morris is paid by GE to be a full time tax lobbyist.

His European Tax Policy Forum is happily pro-tax haven.

He is working relentlessly at the OECD to block country-by-country reporting in multinational corporations' accounts - which many of the world's leading development agencies think would massively help developing countries collect the tax owed to them and at the same time help expose tax haven abuse that so many multinational corporations undertake in their relationships with such countries.

And when I discussed the chance of their being a general anti-avoidance principle in the UK to stop tax avoidance I was pretty much told that it all depended on whether the CBI agreed - which means for all practical purposes Rev Will Morris. So I asked him if he agreed. And he doesn't, not at all. He wants the tax abuse opportunities to continue, of course.

I'm going to leave the fact Will Morris is ordained out of this discussion - except to say I think what he does in his day job is utterly and completely opposed to what I mean Christianity to mean.

What I am saying is two things. First, if Will Morris was involved given

his subsequent activity I find it hard to believe that the abuse it allowed was not deliberate. It may not have been, but I'm entitled to say I find that hard to believe.

Second, if you want to identify a single person who stands more clearly in the way of tax reform in the UK then Will Morris is it.

The Rev Will Morris is the man seeking to make the rich richer. And the poor poorer. That's because the Rev Will Morris is the best friend of tax havens there is in the UK right now - making sure their abuse by multinational corporations remains hidden from view because he is working tirelessly to maintain their secrecy.

And the Rev Will Morris is the biggest supporter of tax abuse in this country right now because he is the person who will block measures to help stop it.

And he is one the principle proponents through the CBI of corporate tax cuts from which the wealthy benefit whilst the poor pay more.

Bad work vicar, very bad work indeed. And certainly not a mission from God, but definitely good for Mammon.