

- ABIL (46)2, (46)16, (50)2, (52)6, (81)13, (87)8, (110)6, (117)8, (128)16, (162)7  
 ASPE Handbook (349)14  
 Aboriginal Tax Issues (275)10  
 Aboriginal Taxation (257)14  
 Aboriginal Website (309)19  
 Aborted Transactions (293)4  
 Access to Information Act (51)15, (52)9, (67)11, (97)8, (119)9, (156)13  
 Access to Third Party Information (292)12  
 Accidental Death and Dismember Insurance (264)3  
 Accommodation Pricing (67)10, (77)1, (120)10, (123)14  
 Accommodation Pricing - Farm Equipment (132)18  
 Accountant Expense (232)2  
 Accountant Liable (227)16  
 Accountant Pays Damages (349)18  
 Accountant Sued (261)16, (349)18  
 Accountant's Penalty (215)8  
 Accountant's Privilege (254)15  
 Accountants' Working Papers (335)9  
 Accounting Error (199)15  
 Accounting Error - O.K. (169)2, (195)6, (196)3  
 Accounting for Corporate Reorganizations - ASPE (349)14  
 Accounts Receivable (105)1, (160)1  
 Accounts Receivable - Cash Basis Farmer (331)12  
 Acquiring Bonds at a Premium (301)5  
 Acquisition of Control (129)13, (138)6, (153)1, (153)10, (171)5, (183)2, (213)13, (287)12, (299)12, (310)9, (320)1  
 Acquisition of Control Rules (259)10  
 Acquisition Date (53)21, (90)3  
 Acquisition of Loss Company (185)6  
 Accrued Unpaid Interest (205)10  
 Active Business (43)2, (46)9, (59)16, (66)2, (69)10, (73)15, (74)9, (91)1, (95)14, (99)7, (100)7, (149)10  
 Active Business Assets (181)2, (249)15, (256)4  
 Active Business Income (151)8, (196)7, (205)4, (249)15, (245)11  
 Active Business Income - Interest (185)11, (195)13  
 Active Business Income - More Than Five Full-Time Employees (206)11  
 Address Change Online (248)1  
 Adjusted Cost Base (318)5  
 Adjusted Cost Base of Partnership Interest (186)9  
 Adjusted Cost Base - Trust (303)6  
 Adjustments to T1 Assessments (229)1  
 Administration of Estates (264)10  
 Administrative Monetary Penalty System (245)1, (249)1, (264)17, (313)14, (344)13  
 Administrative or Management Services (205)1  
 Adobe or PDF Files (270)13  
 Adoption Expense Tax Credit (290)2  
 Adoption Expenses (289)1  
 Adult Basic Education (247)1  
 Advance Income Tax Rulings (135)1, (147)18, (186)1, (209)1, (235)1, (240)6, (251)1, (298)1  
 Advance on Employment Commissions (209)5  
 Advance Payments Program (310)7  
 Advance Pricing Agreement Program (253)15  
 Advance Pricing Agreements (163)1, (219)20  
 Advance Pricing Arrangements (236)1, (243)14, (247)15, (285)1, (328)1  
 Advance Tax Rulings (54)7, (64)1, (66)1, (67)1, (76)1, (77)4, (90)18, (99)8, (104)1, (111)1, (127)1, (184)1, (186)1, (222)20, (223)11, (233)20  
 Adventure in the Nature of Trade (182)12, (209)15  
 Advertising (163)1  
 Advertising Expense (234)6  
 Advisor - Independent Contractor (334)4  
 Advisor's Penalty (218)7, (219)3, (222)2, (223)2, (228)9  
 Aerospace Industry (129)1  
 Affiliated Persons (220)11  
 Age Credit (151)8, (156)1  
 Age 65 (304)1  
 Agency (202)1, (210)1, (211)1, (213)18, (215)1, (217)1  
 Agency Act (214)1  
 Agency Legislation (209)1  
 Agreements (275)12  
 Agreements and Novation (303)15  
 Agricultural Income Disaster Assistance (217)12, (234)18  
 Agricultural Policy Framework (264)13  
 Agricultural Workers (259)12  
 Agriculture and Agri-Food Canada (342)1  
 Agriculture and Agri-Food Drought Regions (345)1  
 AgriStability and Agri-Invest Programs (343)1  
 Air Conditioners (164)6  
 Air Travellers Security Charge (249)1, (249)19  
 Aircraft (127)1  
 Airplanes and Helicopters (39)39  
 Alberta (275)10, (305)15, (310)14, (333)15  
 Alberta Corporate Refund Interest (344)16  
 Alberta New Venture Capital Pool (326)16  
 Alberta Over-Integration Tax (329)13  
 Alberta Professional Corporations - Family Members (343)15  
 Alberta Professionals (340)1  
 Alberta Resident Trust (243)2  
 Alberta Royalty Tax Credit (303)15  
 Alberta Scientific Research and Experimental Development (328)15  
 Alberta Stocks Saving Plan (71)1  
 Alberta Taxation (256)20  
 Alberta Unlimited Liability Corporations (287)16  
 Algeria (212)1, (234)1  
 Alimony (44)18, (45)1, (45)9, (50)4, (53)16, (57)15, (78)1, (81)11, (84)13, (88)12, (90)8, (114)1, (114)8, (303)9  
 Alimony Arrears (338)9  
 Alimony Arrears - Death (188)12  
 Alimony or Maintenance (139)10, (184)1  
 Alimony or Maintenance Paid to an Adult Child (135)13  
 Alimony and Maintenance (138)16, (162)9  
 Alimony Paid Through an Annuity (133)3  
 Alimony Payments Assigned (172)19  
 Alimony Payments to Non-Residents (188)12  
 All or Substantially All (71)10, (235)13, (247)17, (272)3  
 Allocation of Corporate Income to Provinces (295)13  
 Allocation of Expenses of a Corporate Group (100)12  
 Allocation of Income Earned by an Estate (296)11  
 Allocation of Partnership Income (349)7  
 Allocation of Proceeds (57)2, (60)6, (80)3  
 Allocation of Purchase Price (118)14  
 Allocation of the Small Business Deduction (271)10  
 Allowance (53)19, (55)3, (91)1  
 Allowances (245)3  
 Allowable Business Investment Loss - Loan to Partnership (240)5  
 Allowable Business Investment Losses (158)1, (177)4, (192)4, (239)5, (241)6, (259)5, (304)5  
 Alter-Ego Trusts (227)12, (229)18, (238)14, (251)5, (253)11, (278)12  
 Alter Ego Trusts and Joint Spousal Trusts (240)15, (246)14  
 Alternative Address Authorization (222)20, (247)2, (269)10  
 Alternative Minimum Tax (53)2, (59)2, (65)2, (68)8, (71)1, (83)2, (98)15, (127)10, (159)9, (175)12, (180)22, (218)3, (223)2, (235)3, (244)2  
 Amalgamation (147)18, (152)19, (166)5, (177)7, (200)9, (218)2, (333)11, (343)8, (347)7  
 Amalgamation Interest Expense (271)6  
 Amalgamation of Non-Profit Organizations (338)11  
 Amalgamation - Vertical (186)14  
 Amalgamation vs. Winding-Up (284)7  
 Amalgamations and Wind-Ups (141)1, (191)10  
 Amateur Athletic Trusts (331)1  
 Amendment to the Terms of a Note (239)5  
 Amendments to Personal and Testamentary Trust Tax Returns (124)7  
 Ammonite (182)1  
 Amortization of Supply Expense (317)4  
 Amount "Not Due" (89)8  
 Amway (247)5  
 Amway Business (224)7  
 Amway Loss (240)4  
 Annuity Contracts (186)1  
 Annuity Mortality Tables (187)1  
 Anti-Avoidance Rule - Subsection 110.6(8) (209)7  
 Anti-Avoidance Rules (338)5  
 Anti-Tax Haven Initiatives (310)1  
 Appeal to the Tax Court (206)18  
 Appeals Division (302)10  
 Application for Extension of Time to File Notice of Objection (301)13  
 Apprentice (333)3  
 Apprenticeship Completion Grant (345)2  
 Apprenticeship Grants (345)2  
 Apprenticeship Incentive Grant (345)2  
 Apprenticeship Incentive Grant Program (310)1  
 Apprenticeship Job Creation Tax Credit (303)4, (305)1, (307)4, (314)4, (339)8  
 Appropriation of Property (315)5  
 Appropriations (318)6  
 April 26, 1995 Technical Amendments (179)1  
 Arbitrary Assessment (341)10  
 Armenia (277)1, (295)1  
 Arm's Length (67)13, (73)8, (83)9, (122)1, (171)1, (270)10, (275)1  
 Arm's-Length Relationship (234)14  
 Arrivals Duty-Free Program (332)1  
 Art Donation Program (340)10  
 Art Flip (182)13, (208)14, (211)12, (213)16, (222)14, (250)9, (267)15, (275)5, (279)8  
 Art Flip - Good News (221)8  
 Art Flip Participants (305)12  
 Art Flipping (256)1  
 Art Flips and Leveraged Donations (259)14  
 Art Scam (142)1  
 Art Valuation (285)10  
 Art Work (209)19  
 Article XIII (247)15  
 Article XXVI A - Assistance in Collection (236)20  
 Artificially Reduced Income (45)7, (55)14, (72)13  
 Artists and Writers (92)1, (106)1, (127)5  
 Assess with All Due Dispatch (185)2  
 Assessments (133)16  
 Assessment sent to the Wrong Address (147)2  
 Assessment with all Due Dispatch (156)10  
 Asset Protection Trust (147)9  
 Asset Sale (183)2  
 Asset Seizures (335)8  
 Asset Transfer (181)14  
 Asset Transfer to Class 1 (143)2  
 Asset Transfer Void (227)11  
 Assistant Commissioner, Terrance McAuley (343)1  
 Associated Companies (39)33, (42)9, (44)3, (47)1, (51)8, (53)5, (53)15, (56)9, (57)3, (63)1, (65)1, (66)11, (79)4, (80)15, (81)5, (83)1, (86)15, (111)18, (128)6, (129)2, (224)19, (252)6  
 Associated Corporations (267)6, (268)6, (271)10, (275)6, (276)8  
 Associated Corporations - Family Trust (220)15  
 Associated Corporations - Indirect Control Test (340)5  
 Associated Corporations - Small Business Deduction (250)10  
 Associated Investors of Canada Ltd. (81)1  
 Association (89)14, (90)10, (105)5, (157)11, (196)11, (208)2, (239)12, (240)12, (244)8, (261)6, (262)5, (265)6, (266)6, (269)5, (280)1, (281)6, (283)7, (299)9, (300)6, (305)9, (327)11, (335)5  
 Association - De Facto Control (101)12, (301)8  
 Association Rules - Business Limit (280)9  
 Association - Trust (339)8  
 At Risk Principle (83)11, (86)11  
 Athletes (118)1  
 Attendant Care (239)2, (261)1  
 Attendant Care Deduction (274)2  
 Attendant Care Expenses (129)16, (165)1, (234)2  
 Attribution (210)7, (250)12  
 Attribution on Property Transferred to a Trust (273)12  
 Attribution Rules (53)4, (54)2, (59)5, (63)8, (64)8, (70)2, (75)13, (79)1, (80)1, (81)3, (82)11, (83)1, (88)7, (92)3, (98)17, (109)2, (109)6, (111)17, (134)14, (139)12, (157)1, (197)2, (239)16, (332)6, (335)11  
 Audit Selection Criteria (62)13, (114)2  
 Audit Working Paper Requests (283)11  
 Auditor General (334)1, (341)1  
 Auditor General Release (249)1  
 Auditor General Report - 2005 (293)1  
 Auditor General's Report (273)1, (299)7, (307)13  
 August, 1993 Draft Legislation (148)14  
 Australia (247)1  
 Austria (232)1  
 Auto Allowance (224)5  
 Auto Dealers (135)14  
 Auto Loan (165)16  
 Auto Log (317)3  
 Automobile (265)11, (275)3, (285)5  
 Automobile Allowance (259)4, (332)3  
 Automobile Benefit (119)20, (198)7, (270)3, (293)3, (313)3  
 Automobile Benefit Online Calculator (306)1  
 Automobiles (82)9, (83)8, (87)2, (87)3, (91)1, (93)3, (93)6, (97)1, (173)1, (199)2, (238)7, (259)3, (260)6, (332)3  
 Automobiles - 1998 Rates (199)1  
 Automobile - Employment Benefit (279)3  
 Automobile Expense Deduction (246)1, (306)1  
 Automobile Expense Deduction Limits (197)1, (258)1, (270)1, (271)8, (293)1, (342)1  
 Automobile Expenses (77)9, (79)11, (80)11, (151)1, (161)1, (185)1  
 Automobile Expenses and Benefits (324)1  
 Automobile - GST Implications (198)7  
 Automobile Leases (207)2

- Automobile Limits (185)1, (221)1  
 Automobile Operating costs (141)1  
 Automobile Standby Charge (188)8, (224)5, (251)3, (309)3  
 Automobile Taxable Benefit (248)3, (324)3  
 Automobile Taxable Benefits - Police Force (222)7  
 Automobile - Trade In (95)19  
 Automotive Equipment (251)4  
 Available-For-Use Rules (97)1  
 Average Foreign Exchange Rate (151)17, (307)1  
 Average Foreign Exchange Rates for 2004 (283)14  
 Average Foreign Exchange Rates - Guide RC4152 (331)1  
 Awarding of Costs (156)9  
 Azerbaijan (279)1, (295)1
- B.C. Tax Conference (46)4, (75)6  
 BCE Inc. and Telus Corp. (303)6  
 Babysitter Expenses (111)8  
 Back-to-Back Loans (210)2  
 Backdating and Reversals (95)4  
 Back Pay (212)5  
 Bad Accountant (239)4  
 Bad Debts (51)5, (64)7, (93)13, (94)1, (122)1, (141)9, (174)18, (241)4, (291)4  
 Bad Debt - Bankruptcy (128)13  
 Bad Debt on Loan - Deductible (158)12  
 Bad Debt - Subsection 50(1) Election (240)5  
 Bahamas (347)1  
 Bankrupt (125)1, (159)10, (178)9  
 Bankrupt Individuals (166)3, (179)1  
 Bankrupt/Insolvent Corporation (293)5  
 Bankrupt Taxpayer (292)2  
 Bankruptcy (346)9  
 Bankruptcy and Insolvency (300)1, (316)1  
 Bankruptcy and Insolvency Act (309)1, (317)1, (319)1, (324)1  
 Bankruptcy, Insolvency, Financial Difficulty (332)15  
 Bankruptcy - Medical Expenses (217)19  
 Barbados (95)1  
 Barbados Corporation (293)13, (309)15  
 Barbados International Business Corporation (281)13  
 Barbados Trust (339)9  
 Barbers and Hairdressers (313)1  
 Bare Trust (175)20, (216)9, (303)7, (341)11  
 Bare Trust Arrangement (323)5  
 Bare Trustee (325)10, (328)11  
 Barter Transactions (48)7  
 Bed & Breakfast (209)19, (229)8, (234)6, (239)4, (241)4, (252)4, (262)3, (317)4  
 Bed and Breakfast Businesses (311)4  
 Belgium - (280)1  
 Bell Canada Enterprises Inc. (312)12  
 Beneficial Owner of a Residence (346)11  
 Beneficial Ownership (328)11, (339)5  
 Beneficiary Designations (238)8  
 Beneficiary for RRSP (214)15  
 Benefit - Rent Free Apartment (109)10  
 Benefit to Shareholder (48)1, (51)16, (52)4, (53)8, (54)10, (59)15, (61)11, (62)15, (66)8, (67)14, (74)14, (73)11, (74)11, (75)12, (124)11, (141)8, (146)9, (171)17, (184)9, (227)9  
 Benefit to Shareholder/Employee (224)9, (317)6  
 Benford's Law (334)6  
 Bequeathing Assets to Children (253)11  
 Bequests (214)18, (248)14  
 Bermuda (347)1  
 Bill C-9 (349)1
- Bill C-10 (317)1, (349)1  
 Bill C-22 (239)1  
 Bill C-51 (341)1  
 Bill C-136 (146)2  
 Bill of Rights (311)1  
 Birthplace (315)12  
 Blind Trusts (216)9  
 Boarding Horses (200)13  
 Bonus Down Decision (315)5  
 Bonus or Commission (281)3  
 Bonus Payable (88)11, (116)7, (160)5, (315)5  
 Bonuses (284)3, (299)6  
 Bonuses Paid out of Investment Income or Capital Gains (128)4  
 Bonuses Payable and Payroll Remittances (341)4  
 Bookkeeper Error (309)5  
 Bookkeeping Error (339)4  
 Bookkeeping Error - O.K. (249)6  
 Books and Records (96)1, (161)1, (198)12  
 Border Entry Points (208)1  
 Borrowing Costs (343)4  
 Borrowing to Pay Dividends (283)4  
 Branch Tax (95)2, (103)1, (166)3, (176)1  
 Breach of Employment Contract (218)6  
 Breakdown of a Marriage or a Relationship (334)1  
 Bribes (214)21  
 Bribes and Kickbacks (62)10, (93)9  
 British Columbia (47)18, (303)15, (310)14, (328)15, (339)1, (341)1  
 British Columbia Carbon Tax (321)16  
 British Columbia Corporate Tax Rates (329)13  
 British Columbia Corporation Capital Tax (344)16  
 British Columbia HST (346)15  
 British Columbia PST (268)18  
 British Columbia - Real Estate Sales Persons Allowed to Incorporate (321)16  
 British Columbia Social Service Tax on Legal Services (299)18  
 British Columbia Social Services Tax (300)15  
 Budget Consultation (297)1  
 Builders (135)14  
 Building Demolition Costs (301)4  
 Buildings (119)1, (323)4, (325)3  
 Bulgaria (212)1, (244)1  
 Bullion as a Qualified Investment (296)7  
 Bump-Up in Cost of Non-Depreciable Properties (257)8  
 Bumping Up the Cost Base (168)1  
 Buses (93)12  
 Business and Professional Income (291)4, (303)1, (329)1  
 Business and Professional Income, Guide T4002 (279)1, (318)1  
 Business Ceases (250)8  
 Business Credit Availability Program (335)1  
 Business Equity Valuations (97)7  
 Business Expenses (38)19, (61)9, (82)10, (152)16, (198)5, (299)4, (310)3, (332)4  
 Business in Multiple Jurisdictions (249)1  
 Business Income (39)31, (50)16, (91)4, (175)9, (184)1, (321)10  
 Business Income - 1995 Stub Period Reserve (197)9  
 Business Income - Money Lending (225)6  
 Business Income - Office in the Home (197)9  
 Business Income - Recreational Properties (197)9  
 Business Income - Year-End Selection (306)4  
 Business Investment Loss (55)2, (61)7, (67)14, (75)7, (79)8, (94)1, (109)9, (135)6, (151)17, (178)18, (183)5, (185)12, (204)2, (206)12, (210)3, (212)3, (219)2, (223)7, (229)7, (231)4, (247)4, (255)5, (260)5, (262)4, (266)5, (276)5, (278)5, (279)5, (284)4, (285)4, (289)4, (291)5, (307)5, (325)4, (333)5  
 Business Investment Loss - No Paper Documentation (295)5  
 Business Investment Loss - Share Sale (309)6  
 Business Investment Loss - Shares (257)5  
 Business Investment Loss - Small Business Corporation (297)5  
 Business Investment Loss - Timing (257)5, (298)5, (327)5  
 Business Investment Losses and Capital Gains Deductions (343)5  
 Business Limit Reduction - Subsection 125(5.1) (299)9  
 Business Loss (259)4  
 Business Loss on Investment (159)16  
 Business Loss on Shares and Loan (260)4  
 Business Losses (43)9, (55)7, (56)7, (207)5  
 Business Meals (179)8  
 Business Meetings (50)3, (88)14  
 Business Number (164)15, (165)1, (169)1, (292)1, (321)1  
 Business Number Registrations (302)1  
 Business/Personal Trips (172)8  
 Business/Pleasure Trip (204)14  
 Business/Property Income - Expenses Incurred (248)5  
 Business Purpose Test (39)24  
 Business Registration Online (312)1  
 Business Split-Up - Section 84.1 Not Applicable (308)8  
 Business Taxation Committee Report (201)1, (201)2  
 Business Transactions Prior to Incorporation (296)4  
 Business Transfer Tax (57)16  
 Business Travel to Canada (313)1  
 Business Trips (69)6, (178)2  
 Business Trusts (281)4  
 Business versus Property Income (96)1  
 Business vs. Capital Gains and Subsection 39(4) (237)4  
 Business Windows (165)1  
 Butterfly (80)1, (88)1, (96)8, (130)9, (149)10, (166)5, (172)5, (179)11, (182)2, (185)5, (186)14, (189)2, (194)5, (197)3, (205)2, (234)9, (241)12  
 Butterfly Exemption - Paragraph 55(3)(b) (278)6  
 Butterfly - Farming (209)2  
 Butterfly Gross Asset (200)1  
 Butterfly - Part IV Tax (144)14  
 Butterfly and Related Party Exemption (169)6  
 Butterfly - Spinoff (200)1  
 Buy Sell Agreements (177)6, (230)11, (234)15
- CANPASS Air 288(18)  
 CANPASS Air - Border Clearance (285)17  
 CCPC (43)4  
 CCPC Shares Held in an RRSP (222)17  
 CCPC Status (343)8  
 CCRA - Business Plan (240)1  
 CCRA - Cause of Action Against the Crown (228)10  
 CCRA - Client Service Evaluation Questionnaire (262)8  
 CCRA Document Code Chart (262)8  
 CCRA Electronic Service Delivery (225)1  
 CCRA - Finding Information (257)11  
 CCRA - Interpretations (237)13  
 CCRA Investigations (256)8  
 CCRA - Resolving Disputes (220)1  
 CCRA Search Map (259)13  
 CCRA Telephone Service (223)1  
 CCRA Warn Taxpayers (229)1
- CICA Handbook (222)20  
 CPP (168)8, (172)1, (328)1  
 CPP Benefits - Same-Sex Couples (248)20, (276)18  
 CPP & UI Amounts (132)16, (148)1  
 CPP - Child Rearing Dropout (196)18, (200)17  
 CPP Class-Action Suit (257)16  
 CPP Contributory Earnings (269)9  
 CPP Death Benefits (202)18, (209)13, (285)11, (297)12, (299)14  
 CPP Drop Out (217)19  
 CPP Investment Policy (221)1  
 CPP Legislation (272)1, (275)11  
 CPP Splitting (260)20  
 CPP/EI (290)3  
 CPP/QPP Death Benefit (291)12  
 CCPC Deduction (255)10  
 CRA Administrative Changes (335)3  
 CRA Audit Activities (319)11  
 CRA Audit Procedures (319)8, (334)6  
 CRA Audits (312)1  
 CRA Audits - Intervivos Trust (343)12  
 CRA Business Information Number 1-800-959-5525 (312)16  
 CRA Business Number (336)1  
 CRA Collection Policies (289)7  
 CRA Collections (295)2  
 CRA - Cost-Cutting Measures (286)10  
 CRA's Counters (304)1  
 CRA Criminal Investigations (319)1  
 CRA Criminal Investigators (309)11  
 CRA Demand for Documents (291)10  
 CRA Demands for Information (291)10  
 CRA Dispute (329)1  
 CRA Employee Identification Number (335)1  
 CRA International Tax Planning Centres (289)12  
 CRA Payroll Remittance Vouchers (345)1  
 CRA Powers (323)9  
 CRA Reassessments (342)9  
 CRA Requirement to Provide Documents (335)9  
 CRA Review Activities (319)8  
 CRA Reviews (347)2  
 CRA Roundtable Meeting - May 20, 2004 (275)11  
 CRA Seminars (315)10  
 CRA Service and Payment Counters (298)1  
 CRA-Service Complaints (311)1, (332)1  
 CRA Slip Matching Program (305)13  
 CRA Statistics (347)5  
 CRA User ID and Password Service (349)1  
 CRA Warns (333)1  
 CRA Website (273)1  
 CRA Websites for Small Businesses (312)13  
 CRA Zero Tolerance (286)10  
 CRA's Administrative Policy (286)3  
 CRA's Interest in the RRSP of a Debtor (320)10  
 CRA's Electronic Services (284)10, (345)1  
 CRA's Priority (277)8  
 CRA's Procedures and Policies (347)1  
 Calculator for Non-Resident Taxes (332)12  
 Camp Fees - Child Care Expenses (282)2  
 Camp, Lodge, Yacht and Golf Course Expenses (150)4  
 Canada and the United States - Social Security (270)14  
 Canada Border Services Agency (335)1  
 Canada Child Benefit (312)1, (318)1, (347)1  
 Canada Child Tax Benefit (199)3, (217)7, (217)1, (229)1, (230)2, (240)1, (241)1, (243)2, (249)2, (275)1, (288)1, (289)1,

- (304)1, (308)1, (308)2, (322)2, (323)1, (324)2, (325)2, (329)2, (334)1, (336)1, (337)1, (341)2  
 Canada Child Tax Credit (313)1  
 Canada Council Awards (228)16  
 Canada Council Grant (278)4  
 Canada Customs and Revenue Agency (204)1, (220)2, (222)1  
 Canada Disability Savings Bonds (316)7  
 Canada Disability Savings Grants (316)7  
 Canada's Economic Action Plan (335)1  
 Canada Education Savings Grant (199)6  
 Canada-Germany Treaty (339)10  
 Canada Learning Bond (277)2  
 Canada Life (306)2  
 Canada Millennium Scholarships (207)9  
 Canada Millennium Scholarship Foundation (199)5  
 Canada Mortgage and Housing Corporation (292)1  
 Canada Pension Plan (45)22, (50)1, (69)4, (84)1, (99)1, (100)9, (136)6, (171)1, (187)15, (192)1, (198)1, (199)14, (214)15, (217)14, (221)1, (239)2, (250)15, (267)12, (268)1, (270)16, (279)13, (280)1, (281)9, (288)1, (290)8, (301)1, (304)1, (304)8, (316)1, (321)1, (326)2, (335)1, (340)1  
 Canada Pension Plan - The Child Rearing Dropout Provision (328)11  
 Canada Pension Plan Collected Early (313)10  
 Canada Pension Plan - Disability Benefits (233)20  
 Canada Pension Plan Disability Payments (202)18  
 Canada Pension Plan/Employment Insurance (274)19  
 Canada Pension Plan Payment Rates (279)13  
 Canada Pension Plan - Same-Sex Couples (282)8  
 Canada Revenue Agency (CRA) (271)1  
 Canada Savings Bonds (127)6, (139)7, (211)9, (229)11  
 Canada Student Loans (157)17  
 Canada Student Loans Program Improvement (207)9  
 Canada-U.S. 1980 Tax Convention (38)4, (43)16, (46)7, (48)1, (52)7, (70)1  
 Canada-U.S. Cross-Border Payment (174)15  
 Canada-U.S. Income Tax Article XXIX A (207)1  
 Canada-U.S. Protocol (172)1, (173)4, (197)1  
 Canada-U.S. Social Security (41)7, (44)1, (101)8, (191)14  
 Canada-U.S. Tax Issues (162)15, (170)10  
 Canada-U.S. Tax Comparison (191)15  
 Canada-U.S. Tax Convention (167)12, (168)1, (189)1, (230)1  
 Canada-U.S. Tax Convention (1980) - Article XIII(9) (166)5  
 Canada-U.S. Tax Convention "Tie-Breaker" Rules (339)10  
 Canada-U.S. Income Tax Convention - The "Fifth Protocol" (338)13  
 Canada - U.S. Tax Treaty (158)9, (159)4, (160)17  
 Canada-U.S. Tax Treaty - Article XIII (233)18  
 Canada-U.S. Tax Treaty Changes (232)16  
 Canada - U.S. Treaty Protocol (169)11  
 Canada-United States Exchange of Information (282)10  
 Canada-United States Fifth Protocol to the Tax Convention - Pension Changes (341)12  
 Canada-United States Fifth Protocol to the 1980 Tax Treaty (315)12  
 Canada-United States Income Tax Convention (316)1, (317)1, (322)12  
 Canada vs. United States Income Tax Systems (275)17  
 Canada's Economic Action Plan (333)1  
 Canadian Agricultural Income Stabilization Program (266)12, (267)14, (268)18, (270)12, (274)14, (275)8, (279)15, (283)9, (284)8, (285)8, (286)7, (289)9, (290)9, (296)13, (298)12, (300)8, (301)11, (308)7, (309)9, (310)7, (314)8  
 Canadian Amateur Football Association (326)1  
 Canadian Armed Forces (140)1  
 Canadian Beneficiary of a U.S. Trust (250)16  
 Canadian Brokerage Accounts (250)16  
 Canadian Controlled Private Corporation (47)1, (95)7, (119)1, (166)5, (227)7, (252)6, (256)10, (310)9  
 Canadian Cultural Property Export Review Board (143)1, (147)1  
 Canadian Exploration and Development Incentive Program\* (71)1  
 Canadian Exploration Expense (97)8, (137)3, (291)2  
 Canadian Exploration Expense - Seismic Data (298)2  
 Canadian Exploration and Development Expenses (134)1  
 Canadian Farm Families Options Program (301)11, (316)11  
 Canadian Film or Video Production Tax Credit (268)1, (283)1  
 Canadian Film or Video Production Tax Credit - Investor Rules (208)14  
 Canadian Investment Accounts of U.S. Residents (261)14  
 Canadian Investment Fund Rules (194)1  
 Canadian Residents (246)16  
 Canadian Residents Abroad (304)1  
 Canadian Securities - Election (141)4  
 Canadian Small Businesses (346)1  
 Canadian Tax Foundation (40)2, (52)2, (64)6, (76)3, (89)15  
 Canadian Tax Foundation - C CRA/Practitioner Roundtable (267)10  
 Canadian Tax Foundation - Roundtable Discussion (160)10  
 Canadians Purchasing Real Estate in the United States (340)11  
 Canadians Purchasing U.S. Rental Real Estate (343)15  
 Cancellation of Life Insurance (240)15  
 Cancellation Payment - Stock Option (239)9  
 Can't Find the Body (287)16  
 Can't (315)6  
 Capital and Business Investment Losses (172)2  
 Capital and Payroll Taxes (115)3, (126)1  
 Capital Cost Allowance (60)1, (102)1, (102)17, (104)1, (127)15, (150)18, (247)5, (276)7, (298)4, (312)4, (321)1, (321)4, (334)1  
 Capital Cost Allowance - Building Costs (253)6  
 Capital Cost Allowance - Class 14 (250)5  
 Capital Cost Allowance - Computers (220)9  
 Capital Cost Allowance - Half-Year Rule (252)4  
 Capital Cost Allowance - Misclassified Property (267)4  
 Capital Cost Allowance on Vehicle in Spouse's Name (289)3  
 Capital Cost Allowance - Passenger Vehicles (151)1  
 Capital Cost Allowance - Printers (311)4  
 Capital Cost Allowance - Y2K Computer Acquisitions (224)7  
 Capital Dividend Account (66)17, (70)3, (75)1, (94)10, (95)5, (111)7, (113)8, (119)1, (130)1, (138)5, (142)19, (165)16, (179)4, (180)5, 195(12), (204)18, (217)5, (224)13, (229)18, (236)5, (257)5, (259)11, (268)6, (269)9, (278)16, (292)5, (295)7, (306)4, (312)9  
 Capital Dividend Account - Charitable Gifts (197)1  
 Capital Dividend Account - Partnership (234)5  
 Capital Dividend Account - Sorry (216)7  
 Capital Dividend Account - Trusts (248)5  
 Capital Dividend Accounts - Life Insurance Proceeds (341)8  
 Capital Dividends (212)5  
 Capital Gain (44)6, (44)12, (47)5, (48)1, (48)14, (50)5, (50)6, (50)7, (50)8, (53)17, (55)11, (55)12, (57)8, (58)8, (65)5, (66)12, (66)15, (84)6, (85)4, (88)5, (91)5, (92)6, (114)7, (141)1, (175)6  
 Capital Gains - Additional Proceeds (223)7  
 Capital Gains and Losses - Deductibility of Salary and Other Operating Costs (247)4  
 Capital Gains and Losses - Future Contracts (223)7  
 Capital Gains and Losses - Rice Orders (184)10  
 Capital Gains and Losses - Review 1994 CGE Election (187)9  
 Capital Gains and Losses - Rollover (249)4  
 Capital Gains and Losses - This Loss Creation Technique (248)4  
 Capital Gains and Losses - Transfer of Capital Loss to a Spouse (246)4  
 Capital Gain - Buildings (140)13  
 Capital Gains - Change in Use (177)4  
 Capital Gain Crystallization (137)5  
 Capital Gains Deduction (332)5  
 Capital Gain Deferral (126)11, (235)8  
 Capital Gain Deferral - Eligible Small Business Investments (239)6  
 Capital Gains Deferral - Section 44.1 (246)4  
 Capital Gain Designated by a Trust (287)12  
 Capital Gain Election (126)17, (154)8, (155)16  
 Capital Gains Election - Principal Residence (170)13  
 Capital Gains - Exempt Capital Gain Balance (200)10  
 Capital Gain Exemption (53)3, (54)6, (55)9, (58)11, (59)12, (65)7, (79)14, (80)1, (83)4, (87)9, (94)6, (96)11, (96)12, (98)8, (105)15, (109)2, (110)14, (117)6, (117)13, (127)13, (141)1, (150)4, (158)2, (164)2, (169)9, (170)11, (186)8, (204)7, (220)8, (231)10, (237)10, (302)6, (307)7, (311)6, (314)15  
 Capital Gain Exemption - 110.6(8) (120)15, (157)9  
 Capital Gain Exemption - The Active Business Issue (325)4  
 Capital Gain Exemption and Safe Income (284)6  
 Capital Gain Exemption Election (235)7  
 Capital Gain Exemption - Another Anomaly (121)12  
 Capital Gain Exemption - Attribution (149)8  
 Capital Gain Exemption Denied (187)9  
 Capital Gain Exemption - General (148)5, (162)2  
 Capital Gain Exemption - The Half Loaf (300)5  
 Capital Gain Exemption Election - 156(1), (159)2, (160)2, (163)5, (167)5, (168)9, (184)10  
 Capital Gain Exemption - Fails to Report (202)3  
 Capital Gain Exemption Monitoring (128)4  
 Capital Gain Exemption on Farm Land (142)12, (147)11  
 Capital Gain Exemption - O.K. (227)9  
 Capital Gain Exemption - The Option Issue (325)4  
 Capital Gain Exemption - Order of Sale (193)6  
 Capital Gain Exemption - Principal Residence (161)3, (174)11  
 Capital Gain Exemption - Purification (110)17, (314)6  
 Capital Gain Exemption - Real Estate (128)20, (129)3  
 Capital Gain for Real Estate Trader (142)4  
 Capital Gain Exemption - Real Property (134)9  
 Capital Gain Exemption and Family Trusts (138)14  
 Capital Gain Exemption Refused (141)6  
 Capital Gain Exemption Reserves (209)7  
 Capital Gains Exemption and Safe Income (132)7  
 Capital Gain Exemption - Subsection 110.6(8) (136)11  
 Capital Gain Exemption - Two-Year Holding Rule (289)4  
 Capital Gain Versus Dividend (269)7  
 Capital Gains - February 27, 2000 Federal Budget - Two-Thirds Inclusion Rate (225)5  
 Capital Gains in a Trust (280)11  
 Capital Gains - Individuals (104)10, (127)7, (139)8  
 Capital Gains Inclusion Rate for Eligible Capital Property (226)1  
 Capital Gains - Insufficient Dividends (177)4  
 Capital Gains - Jointly-Held Farm Property (225)5  
 Capital Gains - Judicial Sale (197)14  
 Capital Gains - Partnership (206)12  
 Capital Gains - Personal Tax Return (235)7  
 Capital Gains - Post Valuation Day Additions (177)4  
 Capital Gains - Principal Residence (206)12  
 Capital Gains - Qualified Small Business Corporation (206)12  
 Capital Gains - Qualified Small Business Corporation Share (208)9  
 Capital Gains - Reserves (233)2, (341)5, (349)4  
 Capital Gain on Residential Unit - Business Loss on Securities (143)6  
 Capital Gain Rollover (313)4  
 Capital Gain Rollover - February 27, 2000 Budget (225)5  
 Capital Gains - Section 84.1 (188)11  
 Capital Gains - Stock Losses (206)12  
 Capital Gains to Employees (319)3  
 Capital Gains - Unreported Capital Gains (177)4  
 Capital Gain vs. Business Gain (107)9, (110)4  
 Capital Gain vs. Dividend (219)8, (234)9  
 Capital Gain Trusts (198)2  
 Capital Gains - Year 2000 (231)4  
 Capital Lease vs. Operating Lease (231)19  
 Capital Loss (86)1, (149)18, (208)9, (211)20, (231)4, (255)5  
 Capital Loss Applications (232)3  
 Capital Loss Carryback (273)9, (282)8  
 Capital Loss Deemed Nil (169)12, (246)14  
 Capital Loss Reduced by CDA Dividends (177)6  
 Capital Loss Rules (170)5  
 Capital Receipt (72)12  
 Capital versus Business Gain (160)8  
 Capital vs. Current Expense (263)3  
 Capital vs. Income (94)15  
 Capital vs. Income Receipt (338)4  
 Capital vs. Operating Expense (255)4  
 Capital versus Operating Lease (222)9  
 Capital vs. Repair (333)4  
 Capitalization of Interest (272)4  
 Capitalization of Interest and Property Taxes (101)10  
 Car Dealership Inventory vs. Capital Assets (298)4  
 Carbon Credits (312)16, (315)7  
 Caregiver (153)18, (199)3, (222)3, (292)18  
 Caregiver Credit (267)2, (280)2, (346)2  
 Caregiver Tax Credit (215)4  
 Carryforwards (296)8  
 Carrying Costs (46)8, (61)16, (95)13  
 Carry on a Business (93)15  
 Carrying on Business in Canada (279)14, (280)1  
 Carrying on Business in the U.S. (320)12  
 Carve-Outs (48)18, (50)17, (51)1  
 Cash - An Active Business Asset? (142)10  
 Cash Method (42)16, (52)8  
 Cashing Out (304)9  
 Casino Dealer Tips (263)2  
 Cattle Limited Partnerships (256)13  
 Celiac Disease (271)2  
 Cell Phone Charges (324)4

- Cellular Phone (118)15, (294)3  
 Census (296)17  
 Certified Cultural Property (106)1, (141)1, (199)3  
 Cession of a Business 85(1)  
 Change in Control (46)2, (59)1, (67)3, (70)1, (76)2, (83)6, (84)3, (97)8  
 Change in Fiscal Period End (345)8  
 Change in Nature (89)6  
 Change in Terms of Debt Obligations (229)9  
 Change in Use (60)13, (112)12, (172)10, (187)7, (314)6, (326)3  
 Change of Control (310)9  
 Change of Use (288)5  
 Change of Use - Capital Asset to Inventory (322)4  
 Change to Joint Ownership - Probate Fees (204)7  
 Changing Your Tax Return (282)9  
 Charitable Contributions (317)1  
 Charitable Donation Arrangements (304)1  
 Charitable Donation - Gift in Kind (308)13  
 Charitable Donation of Private Corporation Shares (273)11  
 Charitable Donation Program (336)15  
 Charitable Donation Program - Another Loser (306)10, (341)9  
 Charitable Donation Schemes (305)12  
 Charitable Donation Tax Shelters (292)1  
 Charitable Donations (81)15, (91)1, (105)1, (157)14, (165)7, (185)13, (187)8, (200)7, (208)15, (237)1, (269)1, (292)2, 294(1), (295)12, (316)2, (329)9, (335)10  
 Charitable Donations - Airplane Tickets (301)12  
 Charitable Donations - Art Flips - A Loser (293)11  
 Charitable Donations - Caution - Art Flips (198)17  
 Charitable Donations - An Excellent Analysis - 1997 (198)17  
 Charitable Donations of Residual Interests (125)1, (183)10  
 Charitable Donation on Death (125)5, (192)7  
 Charitable Donations - Carrying on Business (216)10  
 Charitable Donations - Death (206)14  
 Charitable Donations - Disallowed (281)7  
 Charitable Donations - Estates (231)13  
 Charitable Donations - Gift by Will (201)7, (215)18  
 Charitable Donations - The Kickback Problem (320)2  
 Charitable Donations - Loss of Charitable Status (216)10  
 Charitable Donations - New Rates (239)14  
 Charitable Donations - Provision of Services (292)13  
 Charitable Donations - Publicly Traded Securities (194)15, (235)7  
 Charitable Donations - RC4142 (219)1  
 Charitable Donations - Reduce GRIP (316)6  
 Charitable Donations - Reimbursement of Expenses (198)17, (208)14  
 Charitable Donations - Tuition Fees (242)16  
 Charitable Donations - Wills (250)13  
 Charitable Foundations (279)8  
 Charitable Fundraising (337)1  
 Charitable Gift Annuities (261)9, (262)10  
 Charitable Organization Outside Canada (339)1  
 Charitable Organizations (179)16, (236)18, (260)20, (309)1  
 Charitable Organizations - Life Insurance Policy (205)5  
 Charitable Remainder Trust (217)16, (226)10, (244)16  
 Charitable Registration (331)1  
 Charitable Status Revocation (258)1  
 Charitable Stock Donation (191)6  
 Charities (38)14, (45)1, (46)1, (47)1, (48)1, (49)13, (52)10, (55)1, (59)1, (60)1, (66)1, (84)1, (94)1, (100)1, (109)1, (113)1, (115)1, (180)12, (205)1, (212)11, (237)8, (250)9, (291)1, (309)1, (319)2, (321)12, (324)1, (335)1, (336)1, (345)12  
 Charities - A Total Scam (251)12  
 Charities and Non-Profit Organizations - Personal Liability (258)15  
 Charities - Art Flips (263)13, (286)6  
 Charities - Auditing (272)10  
 Charities - Books and Records (323)10  
 Charities - Business Activities (254)9  
 Charities - Capital Gain Inclusion Rate (254)9  
 Charities - Carrying on Business (263)13, (338)8  
 Charities - Charity Golf Tournaments (214)18  
 Charities Connection (347)8  
 Charities - Ethnocultural Groups (319)7  
 Charities - Form T3010 (251)12, (286)6  
 Charities - Fundraising Activities (321)12  
 Charities - Guide T4033A (287)7  
 Charities - Loan Backs (254)9  
 Charities - Model Objects (323)10  
 Charities - New Tests for Designation of Charities (313)7  
 Charities Newsletter (321)12  
 Charities/Non-Profit Organizations - Political Activities (280)12  
 Charities Partnership and Outreach Program (287)16, (304)1, (307)15, (309)16, (324)1, (326)12, (329)1  
 Charities - Political Activities (250)9, (266)13, (315)8  
 Charities - Private Giving Foundation (287)7  
 Charities - Registered Newsletter No. 20 (280)12  
 Charities - Research (319)7  
 Charities - Right to Use Property (218)10  
 Charities - Speaker's Kit (323)10  
 Charities - Sport and Charitable Registration (323)10  
 Charity - (327)1  
 Charity - Annuities (258)15  
 Charity - Art Flip Donations (297)8  
 Charity Foundations (212)11  
 Charity - De-Registration (211)14  
 Charity - Disbursement Quota (211)14  
 Charity - Gift of Equitable Interest in a Trust (213)16  
 Charity Golf Tournaments (215)18  
 Charity Information (258)1  
 Charity: Information for Donors (306)1  
 Charity Information Return (264)1, (308)1, (333)7  
 Charity - Loan from Non-Resident Father (297)8  
 Charity - Magazine (296)11  
 Charity - New Funding Program (286)6  
 Charity - New Regulatory Regime (286)6  
 Charity/Non-Profit Organization - Art Flip (271)11  
 Charity/Non-Profit Organization - Carrying on Business (271)11  
 Charity/Non-Profit Organization - Split-Receipting (271)11  
 Charity - Political Activities (258)15  
 Charity - Public Benefit (279)8  
 Charity - Public Benefit Test (297)8  
 Charity - Publicly Traded Securities (259)14  
 Charity - Registration (244)16, (333)7  
 Charity Reimbursements (278)9  
 Charity - Related Business (262)10  
 Charity - Revocation (254)9  
 Charity's Status (319)2  
 Charity - Transfer of Properties to a Charitable Foundation (218)10  
 Charity - Unrelated Business (284)11  
 Charity Website (256)1, (257)1, (259)14  
 Charter of Rights and Freedoms (56)18  
 Charter Surrendered (341)8  
 Chartered Banks Unclaimed Balances (145)19  
 Checkoffs (264)13  
 Child (191)6  
 Child Care (104)15  
 Child Care Component of Fees Paid to a Private School (184)4  
 Child Care Deduction (207)9  
 Child Care Expense - Holding a Place (349)2  
 Child Care Expenses (81)14, (91)3, (92)1, (95)12, (112)11, (127)9, (128)5, (129)20, (172)19, (174)20, (175)10, (180)13, (183)7, (184)4, (186)1, (187)8, (197)19, (199)3, (200)17, (205)9, (209)10, (212)3, (224)3, (225)3, (234)2, (236)1, (241)2, (247)2, (278)2, (286)2, (287)1, (302)2, (310)2, (317)2, (347)2  
 Child Care Expenses -Camp Fees OK (144)7  
 Child Care Expenses - Grandparents' Claim (295)2  
 Child Care Expenses -Nanny (119)4  
 Child Care Expenses While on Maternity Leave (174)20  
 Child Care Expenses -Zero Income (119)3  
 Child Care Provided by Employer (182)5  
 Child Disability Benefit (264)1, (293)1  
 Child Maintenance Payments (154)4, (156)16  
 Child Rearing Drop-Out Provision - CPP (259)19, (267)12  
 Child Support (159)19, (221)12, (225)9, (239)7, (251)11, (252)7, (265)10, (267)13, (277)6, (282)6, (283)10, (298)11  
 Child Support - Amending Agreement (249)13  
 Child Support - Amendment (274)7  
 Child Support Amount (244)10, (258)9, (264)12  
 Child Support - Child Not Living With Mother (270)9  
 Child Support - Commencement Day (245)10, (278)8, (284)9  
 Child Support - Cost of Living Adjustment (328)9  
 Child Support - Death (225)9  
 Child Support - Deemed Income (274)7  
 Child Support Guidelines (218)13, (222)11, (252)7  
 Child Support Guidelines - Determining Income (225)9  
 Child Support Order - Provincial (198)8  
 Child Support - Paying Tuition Fees of Adult Son (301)9  
 Child Support Payments (168)14, (174)1, (259)9  
 Child Support - Post Secondary Studies (244)10  
 Child Support - Provincial Orders (274)7  
 Child Support - The 40% Rule (292)11  
 Child Support - Variation Order (301)9  
 Child Tax Benefits (133)14, (135)15, (136)1, (136)8, (157)1, (183)1, (187)8, (216)4, (250)2, (252)2, (263)1, (286)2, (289)2, (297)2  
 Child Tax Benefit Proposals (130)1  
 Child Tax Credit (100)1, 111(1), (184)4, 203(8), (228)3, (309)8  
 Child Tax Credit - Divorce (333)2  
 Child Tax Expenses (140)1  
 Children (183)9  
 Children's Fitness Tax Credit (306)1, (312)2, (313)2, (339)2  
 Children's Fitness Tax Credit - Separation (337)7  
 Children's Special Allowances (324)1  
 China (247)1  
 Christmas Party is a Taxable Benefit (206)13  
 Christmas Parties (210)2, (217)2  
 Civil Marriage Act (288)1  
 Civil Penalties (227)16, (228)9, (229)1, (229)12, (231)7, (235)1, (241)10, (243)12  
 Civil Penalties - Information Circular 01-1 (235)2  
 Civil Penalty (275)11, (289)1  
 Class 1 Election (303)8  
 Class 8 Property (122)1  
 Class 10 vs. Class 10.1 (304)10, (333)4  
 Class 10.1 (250)18  
 Class 10.1 Assets (243)16  
 Class 16 - Trucks or Tractors for Hauling Freight (345)4  
 Class 29 Assets (48)1  
 Class 43.1 and 43.2 (309)4  
 Classes 45 and 46 (289)3  
 Class 52 (335)1  
 Class 52 - General Purpose Computer Equipment (337)4  
 Classification of a Rental Property (230)8  
 Clawback Planning (296)2  
 Clawbacks on Seniors (289)8  
 Clearance Certificate (45)20, (48)1 (108)6, (133)9, (167)1, (188)1, (198)20, (231)15, (284)1, (294)11, (301)1, (318)10, (332)10, (341)1, (349)13  
 Clearing and Levelling Land - Farming (310)7  
 Clergy (215)10, (252)3  
 Clergy Deduction (238)6, (239)8  
 Clergy Housing Deduction (271)3  
 Clergy Person (219)1  
 Clergy Residence (295)3  
 Clergy Residence Deduction (226)11, (247)3, (249)3, (263)2, (267)3, (280)2, (293)3, (333)3  
 Clergyman's Residence (223)2  
 Click-a-Value (243)13  
 Client Information (56)11  
 Client Memories (227)16  
 Closer Connection Statement (306)12  
 Clothing (227)2  
 Clothing Allowances (129)14, (273)2  
 Club Dues (320)4  
 CNIL (124)18  
 Coffee and Water (271)4  
 Coin-Operated Devices (202)17  
 Collateral Insurance (189)6  
 Collecting Debts (295)13  
 Collection (307)10  
 Collection of Federal Income Tax (272)1  
 Collection of Tax Debts (299)7  
 Collection Policies (205)1, (230)1, (308)11  
 Collections (39)25, (41)18, (43)5, (61)2, (63)4, (65)12, (160)20, (189)10, (241)9, (249)12, (253)13, (338)10  
 Collections - Offsetting Amounts (327)12  
 Collections Policies (320)1  
 Collections Statute-Barred (240)6, (243)6  
 Columbia (326)1, (329)1, (341)1, (345)1, (346)1  
 Columbian Pesos (224)15  
 Commencement of a Business (333)4, (337)4  
 Commercial Properties (270)13  
 Commission Income Assigned to a Corporation (265)6  
 "Commissions" and "Bonuses" (295)3  
 Commissions Assigned to Corporations (247)6  
 Commissions Paid to a Corporation (140)9  
 Commissions Paid to Self-Employed Individuals (276)4  
 Commission Sales Employee (200)5  
 Commission Sales Person (257)3, (266)3, (307)3  
 Commissions to a Corporation (278)10  
 Common-Law Partner (237)2, (278)2, (279)2, (298)1, (316)2, (319)2  
 Common-Law Property Settlements (251)11  
 Common-Law Relationship (245)2, (323)2, (341)2  
 Common Law Spouses (127)13, (136)9, (141)12, (144)8, (150)1, (163)15  
 Common Law Spouse - Conjugal Relationship (235)4

- Commodities (139)7  
Commodity Based Loans (58)18, (192)14  
Commodity Straddles (43)14, (94)9, (124)18, (137)13, (149)3  
Commodity Taxes (40)11, (49)8  
Commodity Transactions (331)4  
Common T5 Error (95)11  
Communal Organizations (206)1  
Company-owned Personal Assets (49)5  
Comparison of Industry Standards (284)17  
Compassionate Care Benefits (269)1, (270)11, (271)16  
Compassionate Care Leave (267)19  
Compassionate Care Program (295)3  
Competent Authority (116)1, (166)1  
Competent Authority - Canada-U.S. Tax Convention (335)13  
Compound Interest Obligation (94)11  
Compliance (189)1  
Compliance Refund Hold Legislation (321)1, (337)1  
Computer Allowance (243)3  
Computer and Data Network Equipment (294)1  
Computer Printer (284)12  
Computer Software Tax Shelters (229)1  
Computerized Business Systems (340)1  
Computerized Telephone System (349)3  
Computers (244)3  
Computers and Software (41)3, (103)4, 161(5), (334)1  
Conditional Donation (288)10  
Condominium Corporation (165)1, (166)5, (246)18  
Condominium Rental Losses (310)3  
Condominium Units (118)1, (169)18  
Condominiums (227)8  
Conjugal Relationship (252)2, (319)2  
Connected (236)5, (247)13, (254)16  
Connected Corporations (120)2, (346)7  
Connected Corporations - Family Trust (317)10  
Consent Form (127)1, (149)18, (286)10  
Conservative Election Promises (327)10  
Consigned Goods (281)15  
Consolidation of Taxation and Customs and Excise Sectors (150)1  
Construction Activities (349)10  
Construction Activity Reporting (337)11  
Construction Deferred Revenue (259)11  
Construction Industry (124)1, (172)1, (173)20, (179)6, (183)1, (199)4  
Construction Period (344)4  
Construction Reporting (186)9, (227)13, (305)4  
Construction Worksites (322)3  
Constructive Trusts (209)12  
Consumer Information (228)1  
Contingent Liabilities (237)6  
Contingent Receipts (200)3  
Contingent Sale of Rental Property (299)5  
Contra Interest (319)5  
Contract Payment Reporting System (204)5, (211)5, (221)1, (226)18, (229)17  
Contract Termination Damage Payment (269)4  
Contract Termination Payment (264)4, (271)4, (284)3  
Contractors (171)15, (231)7, (233)12, (237)6  
Contractors and Subcontractors (267)1  
Contractor's Income (166)14  
Contractor Reporting (196)18, (232)6, (286)10  
Contracts (122)16  
Contractor's Movable Equipment (95)16  
Contributed Surplus - A Trap (312)6  
Control (222)20, (229)21, (233)12, (287)12, (302)6  
Control in Fact (298)8, (344)12  
Control of a Corporation (347)6  
Convention Expenses (49)10, (101)1, (314)4  
Conversion of Contributed Surplus (308)8, (309)12  
Conversion of Depreciable Property to Inventory (254)4  
Conversion of Farmland (317)7  
Convertible Debentures (41)16  
Convertible Preferred Shares (123)1, (166)4  
Cooperate Please (219)19  
Cooperative Corporations and Eligible Dividends (335)5  
Co-operative Housing Corporations (203)13  
Cooperative Shares (290)9  
Corporate Beneficiary of a Mutual Fund Trust (329)4  
Corporate Distribution Tax (39)22, (42)3, (66)19, (71)7, (77)4, (78)9  
Corporate Distributions (49)14, (68)9  
Corporate Divisive Reorganizations (156)1, (166)9  
Corporate EFILE (192)12, (194)17, (197)15, (214)1, (217)1, (232)7  
Corporate Farm Partnership (333)12  
Corporate Income Tax Instalments (249)15, (283)1  
Corporate Income Tax Rate (316)5  
Corporate Income Tax Return (99)2, (309)19  
Corporate Instalment (140)19, (141)1, (263)6, (317)1, (334)1  
Corporate Internet Filing (254)13, (268)6, (290)5  
Corporate Investment Income (328)7, (329)7  
Corporate Legal and Accounting Fees (298)4  
Corporate Limited Partners (239)4  
Corporate-Owned Insurance (129)11, (214)5, (276)11  
Corporate-Owned Life Insurance (109)2, (161)15, (165)14, (230)11, (275)3  
Corporate-Owned Pickup Truck (266)3  
Corporate Partner (246)4  
Corporate Partner - Capital Dividend Account (312)7  
Corporate Partners Amalgamate (133)16  
Corporate Partnerships (281)6  
Corporate Reorganization (206)3, (296)9  
Corporate Reorganization - Amalgamation (213)13  
Corporate Reorganization - Asset Transfer (221)11  
Corporate Reorganization - Bump on Windup (209)13  
Corporate Reorganization - Calculation of Safe Income (217)10  
Corporate Reorganization - Control (226)8  
Corporate Reorganization - High-Low Stock Dividends (211)13  
Corporate Reorganization - Intercorporate Dividends (194)5, (198)13  
Corporate Reorganization - Preferred Shares and Debt - A Modification (195)8  
Corporate Reorganization - Profit and Loss Consolidation (198)13  
Corporate Reorganizations - Section 55 (215)9  
Corporate Reorganization - Section 84.1 (200)9  
Corporate Reorganization - Share Redemption (214)12  
Corporate Reorganization - Subsection 55(2) (197)3, (241)12  
Corporation Reorganizations - U.S. Rollovers (223)4  
Corporate Returns (233)10  
Corporate T2 Returns (251)17  
Corporate Tax (229)13, (312)9  
Corporate Tax - Allocation to a Province (258)7  
Corporate Tax Instalments (177)7  
Corporate Tax - Instalments for New Corporation (241)11  
Corporate Tax Payment (100)15  
Corporate Tax Rate Reductions (266)6  
Corporate Tax Rates (86)5, (174)6, (215)11, (246)1, (329)7, (336)6  
Corporate Tax Rates for 2003 and 2006 (254)11  
Corporate Tax Reductions (203)12  
Corporate Tax Returns (45)1, (110)1, (317)8  
Corporation Attribution (111)17  
Corporation and Deemed Resident (146)15  
Corporation Builds on Shareholder's Land (157)3, (263)7  
Corporation Did Not Work (274)10  
Corporation Does Not Work (277)7  
Corporation Filings (347)14  
Corporation Guarantees Shareholder's Loan (301)7  
Corporation Instalment (257)1  
Corporation Instalment Guide (328)1  
Corporation Reorganization - Estate Freeze  
Preferred Shares (134)10  
Corporation Struck (182)2, (186)14  
Corporations (286)4  
Cosmetic Surgery (286)2  
Cost & Base Bump (212)9  
Cost Base Bump (257)10  
Costs (68)13, (164)12  
Cottages (305)5, (314)11  
Counselling Services (84)1  
Country Inn (231)6  
CPP Disability Benefit (151)17  
CPP Earnings (162)1  
Credit Splitting Upon Divorce or Separation (267)12  
Creditor Priority (229)17  
Creditor Proof (142)15  
Creditor Proofing (277)16, (295)6, (332)8  
Creditor Protection (328)15  
Credits for Children (343)2  
Criminal Investigation Program (305)1  
Critical Illness Group Insurance (283)3  
Critical Illness Insurance (271)3, (288)3, (291)12, (343)9  
Croatia (197)1  
Crop Insurance (42)1  
Cross Border Pricing (136)19, (160)16, (171)20, (177)21  
Cross Border Social Security Payments (175)10  
Cross-Border Butterfly Transactions (142)1  
Cross-Board Tax Scheme (301)1  
Crossing the Border with \$10,000 or More (295)17  
Crown Charges (282)1  
Crown Corporations (48)1  
Crown Liability Act (99)1  
Crown Priority (78)14  
Crown's Claims (189)1  
Crown's Priority (282)9  
Crystallizing a Capital Gain - Checklist (150)8  
Crystallizing a Capital Gain - Concerns (147)12  
Crystallization (224)8  
Crystallization of Capital Gains (102)14, (123)5, (124)1, (128)7, (171)12, (184)17  
Crystallization Trap (193)7  
Cultural Property (71)1, (158)10, (242)16, (275)5  
Cultural Property Export and Import Act (119)1, (157)13, (167)1, (181)1  
Cultural Property - Ouch - This Hurts! (217)16  
Cumulative Net Investment Losses (81)6, (86)3, (92)6, (110)15, (160)3, (165)9  
Curling (210)4  
Current Expenses vs. Capital Improvements (283)4  
Current Personal Tax Assessing Practises (139)5  
Current Versus Capital (50)9, (60)14, (66)10, (71)12, (84)7  
Current vs. Capital Expenditures (257)4  
Custom Returns (136)1  
Customer Lists (59)10, (80)8, (138)7, (193)4, (272)3  
Customer Lists and Interest Expense (261)3  
Customized Forms (236)1, (266)1, (328)1  
Customs (227)1  
Customs Act (320)1  
Customs Data Match Program (254)1  
Customs Officers (220)1  
Customs Self-Assessment (245)1  
Customs Voluntary Disclosure Program (246)1, (249)1  
Czech Republic (239)1  
Czechoslovakia (111)1  
Damage Awards (97)9, (112)16, (119)17, (122)17, (127)1, (127)16, (129)20, (130)2, (134)1, (164)12, (174)12, (198)10  
Damage Awards - Crime Compensation Awards (232)13  
Damage Award Interest (77)11, (99)11  
Damage Payments (237)7, (249)10, (256)4, (258)13, (269)4, (282)4, (303)6, (321)3  
Damage Payments and Legal Fees - Capital Loss (137)7, (212)5  
Damage Payments - Ice Storm (224)16  
Damage Receipts (45)18, (46)1, (47)17, (54)17, (56)4, (61)6, (61)13, (72)1, (135)7, (130)6(1)18, (325)3  
Damages (242)3, (255)3, (256)1  
Damages Against the IRS (192)12  
Damages and Legal Fees (323)3  
Damages for Breach of Contract (225)6  
Damages for Mental Distress or Human Rights Violations (184)5  
Damages for Pain & Suffering (210)4  
Damages for Wrongful Dismissal (307)3  
Damages - Non-Taxable (205)11  
Damages, Settlements (262)1  
Data Network Infrastructure Equipment (279)1  
Date Stamping (305)1  
Day Traders (231)11, (235)7  
Daycare (280)4  
Daycare Facilities (111)15  
Death 70(6.2), (129)20, (157)15, (238)15, (241)14, (254)5, (315)12, (318)10  
Death and Taxes (277)16  
Death Benefit (72)1, (176)1, (213)14, (217)2, (223)15, (334)8  
Death - Corporate-Owned Insurance (345)13  
Death - Deemed Disposition (136)10, (238)13  
Death - Life Insurance Policy (224)13, (250)13  
Death of a Partner (148)8, (160)1  
Death of a RRIF Annuitant (343)1  
Death of a Shareholder (308)13  
Death of a Shareholder - ACB Bump (317)11  
Death of a Taxpayer (148)14  
Death of an RRIF Annuitant (328)1  
Death of an RRSP Annuitant (280)7, (328)1, (343)1  
Death - Net Capital Losses (148)10, (193)19  
Death - Pension Splitting (327)11  
Death - Presumed Death (198)14  
Death - RC411 (331)1  
Death - RRIF/RRSP (292)10  
Death - RRSP (259)15  
Death - Recapture of Depreciation (286)9

- Death - Repayment of 15(2) Loan (217)5  
 Death - Rights or Things (199)16, (291)12  
 Death - Subsection 164(6) (149)5  
 Debt Forgiveness (151)8, (186)3  
 Debt Forgiveness and Foreclosures (156)2, (162)1  
 Debt Forgiveness-Exchange of Shares for Debt (186)3  
 Debt Guarantees (255)5  
 Debt Obligations (70)15, (144)1, (157)1, (282)4  
 Debt Reporting Rules (179)10, (182)9, (183)20  
 Debt Settlement (213)12, (335)8  
 Deceased Annuitant (228)13  
 Deceased Person - CCRA Guidelines (264)10  
 Deceased Persons (257)1, (293)1, (317)1  
 Deceased Persons - Guide T4011 (331)1  
 Deceased Person's Spousal RRSP (138)18  
 Deceased Taxpayers (57)6, (64)4, (72)1, (73)1, (75)1, (88)2, (105)1, (127)12, (151)14, (152)15, (154)10, (184)11  
 Deceased Taxpayer - Clawback of the Old Age Security (145)19  
 Deceased Taxpayer - Gifts by Will (218)11  
 Deceased Taxpayer's Residence Sold by His/Her Estate (332)10  
 Deceased Taxpayers - Terminal Returns (280)10  
 December 2, 1992 Economic Statement (137)3  
 December 10, 2001 Federal Budget (245)6, (247)1, (249)1  
 December 20, 2002 Proposals (258)6  
 December 20, 2002 Technical Amendments (258)12  
 December 31 Year-End (164)8, (168)7, (174)2, (175)3, (177)2, (186)2, (186)5, (187)7  
 December 31 Yearend -Transitional Rules (169)13, (171)2, (172)3  
 Decline in Value of RRSPPs and RRI's After Death (345)13  
 Deduction for Rent (293)3  
 Deemed Benefit (134)17  
 Deemed Capital Gain -Section 55 (119)12  
 Deemed Dispositions (69)1, (96)1  
 Deemed Disposition on Ceasing or Acquiring Canadian Residence (139)13  
 Deemed Interest Benefit (322)5  
 Deemed Share Ownership (93)5  
 De Facto Control (292)9, (321)8  
 De Facto Control Rules (89)14  
 Defensive Driving Course (261)3  
 Deferrals (58)4  
 Deferred Annuities (70)15  
 Deferred Compensation (59)3, (61)1  
 Deferred Income Plans - U.S. Dividends and Interest (287)10  
 Deferred Profit Sharing Plan (121)1, (143)1  
 Deferred Revenue Reserve (273)3  
 Deferred Salary Leave Plan (242)3, (263)2, (265)3  
 Deferred Share Unit Plans (244)7  
 Deferred Stock Option Benefits (247)3  
 Defined Benefit Pension Plans (333)1  
 Defined Contribution Plans (333)1  
 Delaware Partnership (235)16  
 Delaware Revised Uniform Partnership Act (240)6, (298)1  
 Demolition (279)4  
 Demutualization (212)1, (213)2, (216)3, (218)1, (218)19, (220)22, (224)13  
 Demutualization Shares (238)5  
 Denmark (200)1  
 Departing Employees (327)3  
 Departure Rules (189)8  
 Departure Straddle (310)11  
 Departure Tax (191)5, (193)8  
 Departure Trade (302)11  
 Depreciable Assets (154)3, (230)8  
 Depreciable Asset Class Transfers (105)14  
 Depreciable Property (76)7, (88)3, (91)9, (103)6, (107)1, (109)14, (152)1, (225)2  
 Depreciable Property or Resource Property (141)1  
 Depreciable Property - Short Fiscal Periods (239)10  
 Depreciable Property Transfer (239)13  
 Derivatives (209)1, (257)16  
 Designated Beneficiaries (297)12  
 Designated Drought Regions (253)14  
 Designated Exchange (324)1  
 Designation - Paragraph 55(5)(f) (136)21  
 Detax (222)18  
 Detax - Tax Protester Hit (242)15  
 Detaxation (230)16  
 Detaxers (255)8, (256)8  
 Diamond Deposits (144)1, (164)18  
 Dining, Recreational or Sporting Club (186)17  
 Direct Deposit (167)1  
 Direct Deposit Request (127)2  
 Direct Transfers (139)1  
 Director Fees (305)6, (323)7, (344)6  
 Director Fees - Deferred Share Units (226)3  
 Director Fees Paid to Adult Children (291)7  
 Director's Fees Paid to Non-Resident (226)16, (273)14  
 Directors (46)5, (52)13, (54)10, (60)8, (61)2, (70)5, (73)10, (76)15, (78)9, (81)12, (82)6, (86)16, (89)4, (90)15, (92)7, (94)1, (183)5, (196)16, (329)1  
 Directors - Bad News (214)4  
 Director Liable (157)4  
 Director's Liability (102)10, (103)10, (105)9, (109)7, (115)10, (120)9, (119)14, (118)12, (121)8, (124)3, (125)4, (126)16, (130)6, (132)8, (133)16, (134)15, (175)15, (181)5, (192)6, (198)16, 203(3), (204)3, (209)6, (212)5, (215)17, (222)5, (224)9, (227)10, (228)4, (233)9, (234)13, (237)5, (240)7, (244)15, (247)8, (248)13, (251)10, (257)7, (261)7, (269)3, (270)3, (279)17, (281)10, (286)5, (287)6, (288)8, (292)7, (296)6, (302)7, (310)4, (311)5, (318)6, (321)6, (322)5, (323)5, (325)6, (338)6, (342)5, (347)4, (349)6  
 Director Liability - Administrator of Non-Profit Organization (327)6  
 Director Liability - Certificate Registration (341)6  
 Director Liability - Challenging the GST May Be O.K. (274)13  
 Director Liability - Company Struck (331)8  
 Director Liability - De Facto Director (327)6, (346)5  
 Director Liability - Delegation is O.K. (274)13  
 Directors' Liability - Dissolved Corporations (335)6  
 Director Liability - Due Care and Diligence (331)8, (346)5  
 Director Liability - Due Diligence (274)13, (341)6  
 Director Liability - Due Diligence Defence (285)7  
 Director Liability - For Non-"Directors" (320)8  
 Director Liability - Inactive Director (177)3  
 Director Liability - Inactive Director Caught (169)3  
 Director Liability - Indemnity Payments (144)9  
 Director Liability Insurance (173)7  
 Director's Liability Payment (255)5  
 Director Liabilities - Not a De Facto Director (195)15  
 Director Liability - Resignation Defence (285)7  
 Director Liability - Revenue Canada-Statute-Barred (169)3  
 Director's Liability - Reliance on Officers May Be Okay (177)3  
 Director Liability - The Two-Year Defence (328)6  
 Director Liability - The Two-Year Limit (345)6  
 Director's Liability - The Two Year Rule (177)3  
 Director Liability - Unpaid GST/HST (335)6  
 Director Liability - Unpaid Wages (331)8  
 Director's Personal Liability (148)15, (173)7  
 Director - Personally Liable (338)10  
 Disabilities (103)15, (115)3, (166)3, (184)1, (199)3, (234)1, (255)8, (260)1, (281)1, (294)1  
 Disability Amount (236)1  
 Disability Benefits (238)3, (267)12  
 Disability Deduction (65)1, (67)4, (72)1, (79)10, (115)14  
 Disability Income Insurance (284)3  
 Disability Insurance (263)2  
 Disability Insurance Acquired by a Proprietor (285)3  
 Disability Insurance Benefit (266)3  
 Disability Insurance Policies (261)3, (271)3  
 Disability Modifications (150)1  
 Disability Plans (159)1, (161)1  
 Disability Policy Settlement for Future Benefits (291)3  
 Disability Supports Deduction (281)2, (290)2  
 Disability Tax Case (186)2  
 Disability Tax Credit (127)10, (146)16, (149)1, (155)10, (164)20, (165)1, (165)16, (166)17, (169)18, (172)12, (175)11, (178)4, (183)9, (185)2, (186)2, (187)8, (192)2, (193)6, (200)7, (202)2, (211)7, (219)2, (225)3, (226)2, (227)2, (228)3, (229)2, (231)3, (233)2, (238)1, (240)2, (245)2, (247)2, (250)2, (251)2, (252)2, (254)1, (255)2, (256)2, (259)2, (261)1, (265)1, (266)2, (272)2, (276)2, (292)2, (294)2, (321)2  
 Disability Tax Credit and Care in a Nursing Home (295)2  
 Disability Tax Credit - Asperger Syndrome (286)2  
 Disability Tax Credit - Atrophied Arm (306)2  
 Disability Tax Credit (DTC) - Back Pains - Walking Problems (204)12  
 Disability Tax Credits - Celiac (257)2, (306)2  
 Disability Tax Credits - Children (199)10  
 Disability Tax Credit - Diabetes (276)2  
 Disability Tax Credit - Doctor's Certificate (274)2  
 Disability Tax Credit - Epilepsy (270)2, (271)2, (276)2  
 Disability Tax Credit - Headaches (271)2  
 Disability Tax Credit - Married Tax Credit (271)2  
 Disability Tax Credit - Multiple Sclerosis (MS) (204)12  
 Disability Tax Credit - Newborn (195)17, (265)2  
 Disability Tax Credit - Orthosis (257)2  
 Disability Tax Credit - Prior Years (349)2  
 Disability Tax Credit - Prosthetic Device (261)2  
 Disability Tax Credit - Rheumatoid Arthritis (290)2  
 Disability Tax Credit - Short Leg (204)12  
 Disability Tax Credit - Sleep Apnea Did Not Qualify (324)2  
 Disability Tax Credit - Son's Diabetes (271)2  
 Disability Tax Credit - Tourette Syndrome (204)12  
 Disability Tax Credit Transfer (327)2  
 Disability Tax Credit - Type 1 Diabetes (327)2, (337)2  
 Disability Tax Credit - Walking/Feeding/Dressing (204)12  
 Disability Tax Measures (282)1  
 Disabled Children (305)1  
 Disaster Relief (343)1  
 Disbursement Quota Relief (333)7  
 Disbursement Quota Rules (329)1  
 Disbursement Quotas (229)15, (275)5  
 Disclaimer (279)13  
 Disclaimer of Capital Interest (240)15  
 Discretionary Dividends (124)16, (151)15  
 Discretionary Family Trust (292)10  
 Discretionary Family Trust - Caution Regarding Association (294)7  
 Disposition by a Non-Resident of a Capital Interest in a Canadian Trust (332)10  
 Disposition by a Non-Resident Person (326)11  
 Disposition Date (39)28, (54)11, (70)12  
 Dispositions (42)8, (42)10, (53)13, (59)9, (176)10  
 Disposition of Building (305)4  
 Disposition of Canadian Property by a U.S. Resident (175)1  
 Disposition of Shares (321)9  
 Dispute Resolution Process (203)2  
 Dissolution for Failure to File Annual Returns (264)6  
 Dissolved Corporation (90)7, (146)4  
 Distance Learning - Tuition Fees (231)3  
 Dividend Recipient - Liable for corporate Tax (143)5  
 Dividend Refunds (175)1  
 Dividend Reinvestment Plans (257)3  
 Dividend Rules (301)6, (306)4, (307)4  
 Dividend Sprinkling (114)13, (115)2, (131)7, (182)4, (198)2, (202)18, (205)2  
 Dividend Sprinkling Shares (314)5  
 Dividend Splitting - Neuman (203)5  
 Dividends (38)13, (39)34, (40)15, (57)5, (61)15, (65)1, (79)6, (82)3, (86)9, (92)15, (97)8, (130)1  
 Dividends - Personal Liability (335)6  
 Division of a Pension (301)9  
 Divisive Reorganizations (179)1, (297)10  
 Doctor's Expenses (298)4  
 Documentation (47)14, (114)5  
 Documentation is Important (279)4  
 Documentation Issues (293)6  
 Dog Breeding - Sorry (239)16  
 Donate Excess Inventories of Medicine (323)1  
 Donated Artwork (349)13  
 Donating to a Charity (295)1  
 Donation of Air Miles or Premium Points (244)16  
 Donation of Company Shares or Debts (182)13  
 Donations of Ecologically Sensitive Land (215)1  
 Donation of Flow-Through Shares (320)2, (325)8  
 Donation of Life Insurance Policy (339)12  
 Donation of Life Insurance Policy to a Charity (299)14  
 Donation of Publicly Traded Securities (257)13  
 Donation of Publicly Traded Shares and Mutual Funds (217)16  
 Donation of Reward Points (254)9  
 Donation Receipt (265)12  
 Donation Receipts (283)12, (293)11  
 Donation Schemes (325)8  
 Donation Through the Will (288)10  
 Donation to Municipal Governments (289)10  
 Donations (64)9, (65)11, (75)9, (80)14, (88)4, (92)11, (128)10, (151)8, (170)14, (176)15, (182)13, (184)13, (192)13, (223)2  
 Donations - Charitable Remainder Trusts (175)18  
 Donations - Crown Foundation (174)9  
 Donations - Cultural Property (174)9  
 Donations - Gifts in Kind (175)18  
 Donations - Gift by Will (221)8  
 Donations - Private Foundation (177)12  
 Donations - Private Shares (202)5  
 Donations - Publicly Traded Securities (202)5  
 Donations - Without Conditions (212)11  
 Donations to Foreign Post Secondary Schools (228)6  
 Don't Sue the Accountant (266)17  
 Dot-Com Corporations (228)14  
 Double Tax - Section 74.4 (149)9

- Doubtful Debts (143)12  
 Drop-Off Boxes (302)1  
 Drought Areas (176)1, (332)9  
 Drought Assistance (283)9, (307)9, (337)9, (339)13  
 Drought-Induced Sales (236)17  
 Drought Relief (134)1, (135)1  
 Drought Regions (116)1, (277)11  
 Drugs - Medical Expense (329)2  
 Due Date of Tax Returns (252)16  
 Duty Drawback Program (176)19
- EI Audits (245)16  
 EI/CPP Assessments (285)2  
 Earnout Agreement (279)7, (280)1  
 Earnouts (59)11, (241)5  
 Earth Moving Equipment (92)8, (111)1  
 Easement or Right of Way (336)11  
 Easements (239)5  
 eBay (315)15, (322)10  
 eBay Canada (337)1  
 eBay Demand (320)10  
 Eco Auto Rebate Program (319)11  
 Eco Energy Retrofit Program (331)15  
 Ecological Property (344)11  
 Ecologically Sensitive Land (184)13  
 E-Commerce (227)1, (240)13  
 Economic Statement (292)1  
 Ecuador (240)1  
 Education Assistance Payments (320)1  
 Education Credits (208)6, (211)3, (215)13  
 Education Deduction (80)1, (82)1  
 Education - Employer-Paid Education Costs (208)6  
 Education Tax Credit (154)1, (217)3, (218)3, (234)3, (287)3, (288)2  
 Education Tax Credit - CGA Courses (295)2  
 Education Tax Credit - Course Related to Employment (309)2  
 Education Tax Credit - University Outside Canada (327)2  
 Educational Institutions Outside Canada (320)2, (332)2, (349)1  
 Educational Payments (209)11  
 EFILE (100)1, (106)12, (113)9, (118)9, (120)14, (124)15, (126)4, (127)2, (132)19, (136)3 (149)1, (150)9, (151)9, (160)18, (163)6, (173)14, (175)5, (182)15, (184)12, (187)10, (189)20, (195)14, (210)13, (222)13, (232)12, (233)10  
 EFILE - 1998 (196)18  
 EFILE Association of Canada (223)2, (304)1  
 EFILE - Corporate (192)12, (194)17  
 EFILE for Tax Professionals (291)1  
 EFILE ONLINE (243)1, (254)15  
 EFILE On-Line for Tax Professionals (266)8  
 EFILE Privileges Revoked (349)10  
 EFILE - What's New for the 1999 Season (209)8  
 Eight Tax Simplification Measures (142)1  
 Electing Not to Be a CCPC (318)8  
 Electing Out of CCPC Status (312)6  
 Elections (40)3, (51)10, (101)7, (128)17  
 Elections Act (300)1  
 Elections - Amended, Revoked or Made Late (177)1  
 Elections Canada (331)2  
 Electronic Commerce (202)1  
 Electronic Commerce and Canada's Tax Administration (208)1  
 Electronic Data Interchange (141)1, (153)1  
 Electronic Document Distribution System (152)1, (164)13
- Electronic Filing for 2009 Personal Tax Returns (343)10  
 Electronic Filing Fraud (153)18  
 Electronic Filing Requirements (342)1  
 Electronic Mailing Lists (314)10  
 Electronic Point-of-Sale Equipment (111)1  
 Electronic Services for Businesses (289)1  
 Electronic Services for Individuals (289)1  
 Elementary and Secondary School Scholarships (309)8  
 Elementary/Secondary School (339)3  
 Eligible Capital Expenditure (254)1, (255)1  
 Eligible Capital Expenses (334)7  
 Eligible Capital Property 84(2), (87)4, (90)9, (104)15, (136)1, (136)12, (230)15, (235)9, (239)11, (247)5, (250)5, (255)5, (258)6, (317)5  
 Eligible Capital Property - Capital Dividend Account (308)4  
 Eligible Capital Property - New Rates (231)8  
 Eligible Capital Property Rules (242)5  
 Eligible Dependant Credit (345)10  
 Eligible Dividend (293)1, (301)6, (323)7, (327)4, (346)7  
 Eligible Dividend Designation (322)8, (332)4, (345)4  
 Eligible Dividend Rules (303)1  
 Eligible Dividends (305)7, (312)1, (315)4, (318)8, (329)7, (338)4  
 Eligible Dividends - Electing Non-CCPC Status (320)11  
 Eligible Dividends/GRIP - Example (316)6  
 Eligible Dividends in 2006 (300)7  
 Eligible Dividends in 2006 - Integration Calculations (301)16  
 Eligible Funeral Arrangements (184)11, (212)1, (219)1  
 E-mail Alert (229)1  
 E-Mail and Telephone Scams (306)1  
 Email Fraud Alert (317)1  
 Embezzlement Losses - Deductible (114)11  
 Emergency Service Volunteers (215)1  
 Emergency Volunteers (199)3  
 Emigrant of Canada (320)12  
 Emigrants (210)1, (256)1, (268)1, (300)1, (318)1  
 Emigration (183)1, (184)2, (189)8, (242)18, (246)16, (258)18, (274)16, (275)17, (294)1  
 Employee - Allowance vs. Reimbursement (137)10  
 Employee and Independent Contractor (275)10  
 Employee and Partner GST Rebates (142)17  
 Employee Automobile Purchase Plan (227)4  
 Employee Award Program (214)4  
 Employee Benefit Plans (46)1, (94)13  
 Employee Benefit Programs (204)1  
 Employee Benefits - Club Dues (126)20, (128)4  
 Employee Benefits - Discount on Home Upgrades (335)3  
 Employee Benefits (110)3, (112)13, (154)1, (296)3  
 Employee Birthday Gifts (346)3  
 Employee Car Allowances (320)3  
 Employee Deductions (87)13, (109)2  
 Employee Disability Plans - Owner-Managers (294)6  
 Employee Expenses (45)14, (46)10, (47)7, (48)4, (53)11, (55)2, (55)4, (58)6, (60)9, (65)9, (66)1, (91)7, (92)1, (93)16, (95)1, (99)4, (99)8, (115)15, (158)1, (177)1  
 Employee Gifts (212)5  
 Employee Incentive Program (322)3  
 Employee Life and Health Trust (344)1, (347)3  
 Employee Living Allowances (327)3  
 Employee Loans (54)18, (72)16  
 Employee Malpractice Insurance (298)3  
 Employee - Manufacturer Rebates (173)18  
 Employee Motor Vehicle Expenses (295)3
- Employee or Independent Contractor - Hospital Physician (308)4  
 Employee or Self-Employed (207)1, (294)1, (305)1  
 Employee or Self-Employed - RC4110 (312)3  
 Employee-Pay-All Disability Plan (243)3  
 Employee Profit Sharing Plans (183)1, (195)3, (208)10, (220)1, (223)6, (227)4, (231)5, (234)4, (237)3, (263)2, (275)2, (280)3, (301)3, (305)4, (307)3, (308)5, (314)5  
 Employee Relocation (201)1  
 Employee Relocation Expense Reimbursement (144)3  
 Employee Source Deductions (156)1  
 Employee's Spouse (251)3  
 Employee Stock Options (41)2, (226)1, (235)1, (258)20  
 Employee Stock Option Benefits (132)17  
 Employee Stock Options - Cashless Method (284)2  
 Employee - Subsidized Parking (173)18  
 Employee Taxable Benefits and Allowances - Guide T4130 (331)1  
 Employee - Terminal Loss (248)3  
 Employee Travel Expenses (141)5, (166)8  
 Employee vs. Independent Contractor (66)13, (69)3, (78)13, (80)9, (89)9, (129)6, (170)15, (217)4, (225)4, (226)3, (245)8, (247)3, (250)7, (264)4, (297)4, (308)4, (311)4, (314)3, (316)4, (329)3, (334)4, (337)3, (344)5, (349)3  
 Employee vs. Independent Contractor - Performing Arts (310)3  
 Employee vs. Self-Employed (230)4  
 Employee vs. Shareholder (286)5  
 Employee vs. Shareholder Capacity (135)16, (301)7  
 Employee/Independent Contractor (266)4  
 Employees of Crown Corporations (115)1  
 Employees (159)11  
 Employees' Fringe Benefits (82)1, (219)1  
 Employee Grey Cup Rings (210)4  
 Employee Plaque or Trophy (210)4  
 Employer-Paid Course Fees (200)4  
 Employer-Paid Education Costs (214)4, (218)4, (227)4, (230)4, (235)5, (236)3  
 Employer-Paid Gym Memberships (268)3  
 Employer-Paid Health Club Membership (272)3  
 Employer-Paid Social Events (331)3  
 Employer-Paid Tuition (234)4  
 Employer pays Employee's Income Tax (146)8  
 Employer-Provided Accommodations (293)3  
 Employer-Provided Clothing (204)2  
 Employer-Provided Computers (242)3, (243)3  
 Employer-Provided Computers and Internet Access (238)8  
 Employer-Provided Life Insurance (151)8  
 Employer-Provided Housing Subsidies (218)4  
 Employer-Provided Meals (276)3  
 Employer-Provided Motor Vehicle (294)3, (335)3  
 Employer-Provided Parking (240)3, (241)3, (282)3  
 Employer-Provided Scholarship Program for Employees' Dependents (282)3  
 Employer Reimbursements (340)3  
 Employer-Related Training (203)1  
 Employer-Supplied Meals (275)2  
 Employer Wage-Loss Plan (341)1  
 Employment - Damage Payment (206)13  
 Employment - Free Parking (235)5  
 Employment - Housing Loss (214)4  
 Employment - Not My Income (206)13  
 Employment - RC4110 (207)7  
 Employment Agency Workers (313)1  
 Employment Benefit (121)18, (123)10, (171)1, (180)15, (181)8, (303)3
- Employment Benefits - Parking Space (198)7  
 Employment Benefits - Vehicle (335)3  
 Employment Deductions (252)3  
 Employment Expenses (107)11, (185)2, (204)2, (284)1, (291)3, (299)3, (318)3, (329)1  
 Employment Expenses - Construction Workers (204)2  
 Employment Expenses - Tools (243)3  
 Employment Income (139)6, (161)10, (182)5, (183)12  
 Employment Income - Director Liability Insurance (197)8  
 Employment Income - Deductions (229)4, (304)3  
 Employment Income - Employee Relocation Issues (197)8  
 Employment Income - Gratuities (197)8  
 Employment Income - Pavel Bure (221)2  
 Employment Income - Personal Travel (245)3  
 Employment Income - Planning (187)6  
 Employment Income-Mortgage Interest Reimbursement - Not Taxable (173)18  
 Employment Income - Faculty Members at a College or University (184)5  
 Employment Income - Reimbursements (194)6  
 Employment Income - Reimbursement of Losses (197)8  
 Employment Income - Source Deductions (242)3  
 Employment Income - Special Worksite (205)13  
 Employment Income - Supplies Consumed (251)3  
 Employment Income - Tax Equalization Payments (197)8  
 Employment Income - Telephone and Lodging Expenses (315)3  
 Employment Insurance (173)11, (177)1, (180)7, (183)6, (184)14, (186)1, (211)20, (231)1, (235)1, (245)1, (254)1, (254)14, (267)3, (268)1, (270)7, (281)1, (288)1, (293)1, (293)15, (301)3, (321)1, (326)2, (329)1, (340)1, (341)1  
 Employment Insurance Act (261)1, (342)1, (344)12, (349)3  
 Employment Insurance Benefits (233)3  
 Employment Insurance Benefits for Self-Employed People (346)4  
 Employment Insurance Compassionate Care Benefit (300)1  
 Employment Insurance (E.I.) - Exempt Earnings (186)12  
 Employment Insurance - Maternity Leave (260)20  
 Employment Insurance (E.I.) - New Hires Program (187)12  
 Employment Insurance - Fraud (186)12  
 Employment Insurance Premium Rates (304)1  
 Employment Insurance Rates (220)1, (257)1  
 Employment Insurance Receipts (216)6  
 Employment Insurance Relief (199)5, (202)6, (207)9  
 Employment Source Deductions (264)11  
 Employment Taxable Benefits (305)1  
 Employment Taxable/Non-Taxable Benefits (321)1  
 Employment vs. Business Income (261)4  
 Employment vs. Independent Contractor (307)3  
 Energy Conservation Equipment (42)1, (90)1  
 Energy-Saving Measures (307)1  
 Engaged in a Trade or Business in the U.S. (311)14  
 Engagement Letters (230)3  
 Entering Canada (147)4, (291)13  
 Entertainment Expenses (256)4  
 Equipment Rental (280)4  
 Equivalent-to-Married Amount (127)10  
 Equivalent-to-Married Tax Credit (184)4  
 Equivalent-to-Spouse Amount (163)10, (199)12, (244)10, (247)2, (265)10  
 Equivalent-to-Spouse Credit (231)9, (235)11, (237)2, (245)10, (249)2, (261)8, (292)11, (293)9, (298)11, (313)2  
 Equivalent-to-Spouse Credits - Resident Dependant (317)2

Equivalent-to-Spouse Tax Credit (204)2, (211)7, (212)6, (223)2, (229)2, (251)11, (264)12, (278)8, (285)9  
 Escalating Rents (323)4  
 Estate - Subsection 164(f) Election (248)14  
 Estates (180)2, (322)6  
 Estates and Trusts - Clearance Certificate (219)11  
 Estate Freeze (76)1, (87)1, (88)1, (93)1, (147)8, (153)13, (177)13, (218)15, (219)14, (228)11, (237)16, (242)13, (266)10, (297)12, (345)13  
 Estate Freeze/Family Trust (205)2  
 Estate Freeze of an Estate (304)9  
 Estate Freeze Problem (191)6  
 Estate Freeze - Refreeze (194)11, (337)6  
 Estate Freeze - Safe Income (345)9  
 Estate Freeze - Section 74.4 Problem (185)3, (316)10  
 Estate Freeze - Subsection 75(2) Attribution (344)12  
 Estate Planning and Death (256)16  
 Estate Planning - Elderly Taxpayers (277)9  
 Estate with Non-Resident Beneficiaries (277)9, (347)10  
 Ethno Cultural Communities (279)1, (288)10  
 EURO (202)16  
 Euro Currency (210)2  
 Europe (241)15  
 European Free Trade Association (329)1  
 Excess Contribution to RRSP - Tax and Interest (336)10  
 Excess Corporate Holdings Regime (334)1  
 Excess RRSP Contributions (295)9, (310)6, (337)10  
 Exchange Rates (42)17, (54)18, (186)17, (235)16  
 Exchangeable Shares (229)6  
 Exchanges of Property (268)5  
 Excise Act (245)1  
 Excise Gasoline Tax Refund (155)20, (175)11  
 Excise Tax Act (246)1, (313)1, (341)1  
 Excise Tax Act - Imports (307)1  
 Excise Tax Act Interest and Penalties (312)4  
 Excise Tax End-User Refunds (305)1  
 Excise Tax Transportation Rebate Program (135)4  
 Executive Compensation (275)10  
 Executive Suite at a Sport Facility (211)6  
 Executor Fees (285)11, (313)10  
 Executor's Compensation (323)11  
 Executors of an Estate (326)12  
 Executor's Legal Fees (298)9  
 Executors - U.S. Securities (235)16  
 Exempt Capital Gains Balance (227)9, (258)5, (279)1, (280)5  
 Expansion Expenses (76)10  
 Expenditures to Obtain Income (93)14  
 Expenditures Which Do Not Earn Income (338)4  
 Expenses (41)15  
 Expenses against Investment Income (207)3  
 Expenses for Food (342)15  
 Expenses to Issue Securities (173)1  
 Expropriation (38)1, (60)12  
 Expropriation - Interest Income (141)7, (174)5  
 Extended Cab Truck (284)12  
 Extended Cabs (171)13, (238)7, (261)3, (278)13  
 Extension of Time to File an Appeal (334)6  
 Extension of Time to File a Notice of Appeal (253)17  
 Extension of Time to File a Notice of Objection (226)14, (291)10  
 Extension of Time Limit for Filing a Tax Return (189)16  
 Extraordinary Expense (310)3

FAST (289)12

FICA (334)10  
 Failure to File Information Returns (97)5  
 Failure to File Tax Returns (116)2, (119)5, (338)10  
 Fairness Application (265)9, (268)12, (286)10, (290)6, (292)12, (296)12, (303)10, (306)9  
 Fairness Committee (178)15  
 Fairness Committee Application (189)16, (223)19  
 Fairness Legislation (241)8  
 Fairness Package (118)8, (123)15, (151)13, (161)14, (162)11, (167)16, (173)9, (183)13, (186)2, (196)17, (200)1, (200)2, (242)15, (249)1, (284)10  
 Fairness Package Application for Waiver of Interest (187)5  
 Fairness Plan (211)1  
 Fairness Provisions (203)1, (228)1, (240)6, (247)6, (249)12, (262)1, (264)11, (266)1, (307)1, (311)1  
 Fairness Provisions - Previous Year Adjustment (284)10  
 Fairness Relief - No Late Election (312)13  
 Fairness Request to CRA (295)13  
 Family Farm Corporation (92)6, (197)16, (207)16, (213)15, (225)12, (245)13, (273)13, (279)15  
 Family Farm Corporation Shares (217)12, (231)14, (255)13  
 Family Farm Partnership (92)6, (313)8  
 Family Farm Property (305)11  
 Family Members (279)4  
 Family Members as Directors (299)6  
 Family Orders and Agreements Enforcement Act (159)7  
 Family Trusts (134)12, (152)4, (154)13, (172)6, (189)4, (196)12, (197)17, (209)12, (211)17, (227)12, (263)10, (347)10  
 Farm Consultation Service (210)15  
 Farm Debt Mediation Service (210)15  
 Farm Equipment to Child (186)13  
 Farm Expenses (289)9  
 Farm Guide (283)9, (310)7  
 Farm Incentive Payments (155)13  
 Farm Land Sale (135)5  
 Farm Property to a Child (290)9  
 Farm Property Transfer (177)1  
 Farm Property Transfer to a Child (170)2  
 Farm Quota (319)6  
 Farmland Bequest (244)5  
 Farmland - Conversion to Inventory (225)12  
 Farmland Payments (165)1  
 Farmer's Block Average (102)11  
 Farm Loss - Fully Deductible (156)11, (337)9  
 Farm Loss of a Professional (243)13  
 Farm Losses (46)13, (47)9, (48)5, (48)8, (49)3, (52)15, (53)12, (57)4, (58)10, (62)4, (75)15, (89)11, (125)8, (130)3, (140)11, (150)5, (228)12, (229)16, (230)15, (238)15, (250)14, (251)13, (255)13, (256)13, (264)13, (277)11, (301)11, (309)9  
 Farm Partnership - Disallowed (117)2  
 Farm Payments (186)1  
 Farm Property (148)13  
 Farm Property - Capital Gain Exemption (154)14  
 Farm Property - Jointly-Owned (243)13  
 Farm Property Rollovers (145)5  
 Farm Property to a Child (230)15  
 Farm Relief (210)15  
 Farm Research and Development (R&D) (189)17  
 Farm Rollovers (98)14  
 Farm Rules (87)7  
 Farm Sale (224)14  
 Farm Support Payments - (150)1  
 Farmer - Inventory Sale By a Cash Basis Farmer (170)2

Farmers (67)1, (68)1, (69)18, (73)1, (83)3, (84)1, (97)8, (127)11, (131)18, (139)10, (143)1, (159)12  
 Farmers - Cash Advances (143)20  
 Farmers - Cash Method (143)10  
 Farmers - Livestock (143)1  
 Farmers' Prepaid Expenses (166)3, (179)1, (183)3  
 Farmers - Prescribed Drought Regions (144)1  
 Farming (38)3, (38)7, (42)6, (43)7, (44)4, (44)9, (45)1, (51)18, (58)1, (67)9, (90)1, (91)8, (101)11, (103)14, (105)1, (138)18, (149)7, (163)8, (168)12, (169)16, (179)9, (180)18, (182)16, (275)10, (293)1, (320)9  
 Farming - 1994 Capital Gain Election (254)17  
 Farming - 2004 Drought Regions (288)13  
 Farming - 2009 Livestock Tax Deferral (345)7  
 Farming - ACB Reduction - Out (226)12  
 Farming - AIDA (215)7, (219)16, (222)15, (227)15  
 Farming - AIDA and NISA (224)14  
 Farming - Advance Money (219)16  
 Farming - Advances (247)12, (248)11  
 Farming - Block Average (119)11  
 Farming - Breeding Livestock Drought Assistance (320)9  
 Farming - Butterfly Reorganization (236)17  
 Farming - CAIS Changes (297)14  
 Farming - CAIS Decision (288)13  
 Farming - CAIS Information Extended (298)12  
 Farming - CAIS Report (298)12  
 Farming - Capital Gains Exemption (302)9  
 Farming - Cash advances (184)15, (225)12  
 Farming - Cash Basis (205)15, (234)18  
 Farming - Cash Basis of Accounting (197)16  
 Farming - Cat/Dog Food Deductible (212)13  
 Farming - Checkoff Investment Tax Credit (261)10  
 Farming - Checkoffs - Research Tax Credits (253)14  
 Farming - Class 10 Wheeled Farm Implements (180)16  
 Farming - CRA Guides (331)12  
 Farming - Crop Insurance (145)1  
 Farming - Crow Payments (175)13  
 Farming - Crystallization (174)13  
 Farming - Custom Working vs. Share Cropping (280)14  
 Farming - Death (236)17  
 Farming - Deferred Income (183)3  
 Farming - Down Payment on Equipment Lease (271)13  
 Farming - Drought - Induced Sales of Breeding Animals (220)16  
 Farming - Expenses Relating to Pets (254)17  
 Farming - Family Farm Corporation (209)2  
 Farming - Federal Farm Income Supports (261)10  
 Farming - Federal Farm Debt Mediation (204)16  
 Farming - Federal Government Debt Mediation/Farm Consultation (224)14  
 Farming - Feedlot (222)15  
 Farming - Forgiveness of Debt (193)11, (263)14  
 Farming - Full Deduction (185)4, (220)16, (233)15  
 Farming - Full Deduction for Farm Losses (221)18  
 Farming - Full Deduction for Farming (343)7  
 Farming - Government Assistance (227)15  
 Farming - Grain Sales Tickets (261)10  
 Farming - Grains and Oilseeds Payment Program (GOPP) (296)13  
 Farming - Gravel Sales (225)12  
 Farming - Grazing Leases (172)16, (183)3, (197)16  
 Farming - Growing Crops (172)16  
 Farming Income (320)1, (343)1  
 Farming Income and the CAIS program (271)13  
 Farming - Indian (191)13

Farming - Interest Free Cash Advance (178)8  
 Farming - Intervivos Transfer to a Child (296)13, (322)7  
 Farming - Investment Tax Credits (247)12  
 Farming - Land Partition (331)12  
 Farming Loss Deduction (287)9  
 Farming Losses (257)12  
 Farming - Mandatory Inventory Adjustment (MIA) (184)15  
 Farming - Mineral Rights (211)18  
 Farming - Net Income Stabilization Account (215)7, (216)14, (218)14  
 Farming - NISA (171)20, (184)15, (198)4, (211)18  
 Farming - New NISA Form (197)16  
 Farming - Optional Inventory Adjustment (223)16  
 Farming - Patronage Allocation (174)13  
 Farming - Pick-Up Truck (272)11  
 Farming - Post-dated Cheques (193)11, (255)13  
 Farming - Post-Dated Cheques for Grain (212)13  
 Farming - Prepaid Expense (172)16, (175)13  
 Farming - Prescribed Drought Region (148)12, (275)8  
 Farming - Principal Residence (193)11  
 Farming - Promissory Note (205)15  
 Farming - Qualified Farm Property (181)16, (205)15  
 Farming - Receivables (262)11  
 Farming - Replacement Property (203)14, (204)16, (212)13, (255)13  
 Farming - Replacement Property Rules (256)13  
 Farming - Replacement Trees (204)16  
 Farming - Repossession (213)15  
 Farming - Research and Development - Wheat and Barley Checkoff (215)7  
 Farming - Restricted Farm Loss (175)13, (223)16, (256)13, (325)9, (327)14  
 Farming - Retiring Allowance (216)14, (247)12, (249)17, (272)11  
 Farming - Rollover of Cattle to Corporation (183)3  
 Farming - Sale of Carbon Credits (311)7  
 Farming - Sale of Farm Inventory (276)13  
 Farming - Sale of Quota (250)14  
 Farming - Sale of Shares of FARMCO (251)13  
 Farming - Sale of Standing Timber (175)13, (177)8, (211)18  
 Farming - Sale of Timber (205)15  
 Farming - Sale of Timber Rights (242)14  
 Farming - Scientific Research and Experimental Development (R&D) (232)15, (320)9  
 Farming - Scientific Research and Experimental Development Credit (249)17  
 Farming - Sharecropping (237)15, (311)7  
 Farming - Spin-off and Rollover (228)12  
 Farming - Timber Loss (174)13  
 Farming - Timber Sales (183)3  
 Farming Loss (100)5  
 Farming - Transfer of Farmland between Spouses (277)11  
 Farming - Transfer to Child (186)13  
 Farming - Trip to New Zealand (230)15  
 Farming - Unharvested Grain (197)16  
 Farming - Unusable Farmland (204)16  
 Farming - Website (200)13, (260)10  
 Farming - Western Grain Transition Payments (188)16  
 Farming - What Constitutes Farming (203)14, (214)17  
 Farming - Woodlots (224)14, (246)9  
 Farming - 2006 Drought Regions (311)7  
 Farmouts (100)18  
 Fast Track (138)18  
 February 18, 2003 Federal Budget (259)6, (260)1, (263)1  
 Federal Accountability Act (300)1, (306)1

- Federal Administration of Provincial Taxes (223)1  
 Federal Budget (67)5, (93)7, (115)3, (141)10, (145)1, (200)1, (271)1, (273)1  
 Federal Budget 2000 (224)2  
 Federal Budget Planning (162)17  
 Federal Budget Process (147)1  
 Federal Government Employee - Contact Information (337)15  
 Federal Government Overpayment (247)1  
 Federal Party Leadership Campaign (255)17  
 Federal Sales Tax Rebate (121)15  
 Federal Youth Hires Program (210)11, (223)9  
 Fee Paid to Spouse's Corporation (276)4  
 Fees Paid to U.S. Resident - Withholding Tax (320)12  
 Feedlot Operators (102)1, (103)14  
 Fertility Treatment Tax Credit (346)15  
 Fiduciary Duty (234)11, (283)16, (311)17  
 Fiduciary Relationship (154)17, (161)4  
 Fifth Protocol (322)12, (329)1  
 Fifth Protocol to the Canada-United States Tax Convention (324)1  
 Fifth Protocol to the Canada-U.S. Tax Treaty (317)13, (327)15  
 File Electronically (340)1  
 Filing Deadline of an Individual Limited Partner (300)2  
 Filing Deadlines (333)9  
 Filing Season Report (182)15  
 Film or Video Production Services Tax Credits (285)1, (321)1  
 Film and Video Production Tax Credit (186)1, (193)1, (196)1, (197)1  
 Film Industry (216)1, (324)15  
 Film or Video Production Tax Credit (263)1  
 Film Services Units (228)1  
 Film Tax Credits (229)21  
 Film Tax Credit Programs (215)1  
 Film Tax Shelters (273)10  
 Finance Expense (112)1  
 Finance Leases (319)4  
 Financial Administration Act (326)10  
 Financial Difficulty (127)1, (152)1, (188)1  
 Financial Institution (314)10  
 Financial Planning Fees (228)13  
 Financial Services Sector (227)1  
 Financing Fees (309)4  
 Finders and Negotiation Fees (286)4  
 Fines & Penalties (85)11, (143)1, (185)17, (232)12, (238)4, (246)5, (254)4, (256)3, (271)4  
 Fines or Penalties (253)1, (279)1, (312)4, (324)4  
 Finland (278)1, (303)1, (308)1  
 FINTRAC (256)11, (314)15  
 First Nation Legislation (257)14  
 First Nation Status (321)10  
 First Nation Tax (205)1, (210)1, (223)3, (244)12, (275)1  
 First Nations (328)1  
 First Nations Goods and Services Tax (301)1, (322)1, (337)1  
 First-Time Home Buyers' Plan (339)2  
 Fiscal Period (143)1, (149)10  
 Fisher Person's Income (283)1  
 Fisherman (149)18  
 Fishers (305)1  
 Fishers and Employment Insurance (298)1, (309)1, (341)1  
 Fishing (204)18  
 Fishing Assets - Atlantic Region (314)8  
 Fishing Income (320)1  
 Fishing Income Earned by Status Indians (275)19  
 Fishing Licenses (343)4  
 Fishing Lodge (38)17, (94)14  
 Fitness Club Memberships (308)3, (314)3  
 Fitness Tax Credit (305)2, (316)2, (321)2, (323)2, (333)2  
 Flex Benefit Plans (281)3  
 Flexible Employee Benefit Programs (199)1, (216)6  
 Flexible Health Care Spending Accounts (333)3  
 Flexible Pension Plans (217)14  
 Flood (191)17  
 Flood Assistance Payments (213)6  
 Florida Condominium (178)2  
 Flow-Through Share Rules (329)4  
 Flow-through Shares (85)1, (100)1, (137)3, (161)1, (265)5, (301)12  
 Flow-Through Entities (195)9, (291)1  
 Food Allergies (239)2  
 Food and Drink (208)2  
 Food, Beverages and Entertainment (295)4  
 Food, Beverages & Entertainment Expenses (93)4, (177)1, (178)1, (286)4  
 Food Costs - Deductible (206)10  
 Food Hampers (239)14  
 Foreclosure (134)18, (166)3, (336)8  
 Foreclosures and Repossessions (40)10, (41)19, (56)17, (66)1, (101)9, (102)3  
 Foreign Accrual Property Income (151)8  
 Foreign Actors (213)15  
 Foreign Advertising Expenses (276)4  
 Foreign Affiliates (156)1, (275)17, (324)1  
 Foreign Affiliate and Foreign Trust Reporting (207)12  
 Foreign Affiliate Rules (309)1, (324)1, (342)1  
 Foreign Asset Reporting (207)11  
 Foreign Banks (229)1  
 Foreign Charitable Organizations (98)1  
 Foreign Content Limit (285)13, (324)1  
 Foreign Convention and Tour Incentive Program (311)1, (312)1  
 Foreign Corporations Reporting Dividends (282)10  
 Foreign Currency Gains and Losses (307)5  
 Foreign Currency - Qualified Investments (239)18  
 Foreign Currency Rates (324)1  
 Foreign Currency Translation Rate (287)5  
 Foreign Exchange Conversion (119)15  
 Foreign Exchange Gain (48)12, (58)17, (66)1, (70)10, (85)9, (153)8  
 Foreign Exchange Losses (304)5, (345)5  
 Foreign Exchange Rates (78)17, (90)1, (103)16, (126)20, (138)1, (150)18, (246)18, (258)2, (296)15, (314)2, (319)1, (344)1  
 Foreign Exchange Rates - 1997 (198)20  
 Foreign Hotel Costs (314)15  
 Foreign Income (150)2, (153)14, (288)2  
 Foreign Income Verification Statement, Form T1135 (335)15, (344)13  
 Foreign Investment Entities (228)1, (229)19, (230)1, (242)1, (246)1, (252)1, (255)1, (267)1, (291)1, (291)10, (294)14, (304)1, (305)1, (309)1, (310)1, (311)1, (314)1, (316)1, (317)1  
 Foreign Investment Entity Rules (301)1, (317)13, (318)1  
 Foreign Investment Property (195)1  
 Foreign Investments (347)10  
 Foreign Non-Business Income Tax Credits (262)13  
 Foreign Partnership Income and Capital Gains (269)16  
 Foreign Pension (325)11  
 Foreign Pension Income (319)2  
 Foreign Pension Plan Rollover to RRSP (235)16  
 Foreign Pension Plan Transfer to an RRSP (273)12  
 Foreign Pension Plans (138)1, (217)14, (228)13, (242)17, (339)10  
 Foreign Pension Receipts to an RRSP (238)16  
 Foreign Property (179)14, (199)12  
 Foreign Property - Deferred Income Plan (284)5  
 Foreign Property Limits for Deferred Income Plans (179)1, (196)1  
 Foreign Property Reporting (177)9, (182)6, (195)7  
 Foreign Purchase or Sale of Business (290)10  
 Foreign Reporting (197)15, (205)3, (210)9, (211)20  
 Foreign Reporting - Broader Rules (230)17  
 Foreign Reporting - Extension of First Filing Deadline (187)3  
 Foreign Reporting Forms (304)12  
 Foreign Reporting - Joint Ownership (230)16  
 Foreign Reporting Penalties (215)2  
 Foreign Reporting Requirements (176)3, (186)6  
 Foreign Spin-Offs (227)5, (235)7, (237)1, (238)5, (239)5, (241)5, (244)4, (246)4, (247)5, (249)1, (261)4  
 Foreign Tax Credit (46)2, (94)1, (115)1, (121)1, (133)13, (184)4, (198)20, (226)16, (254)1, (255)1, (258)18, (268)1, (277)14, (281)1  
 Foreign Tax Credit - Estate Taxes (223)17  
 Foreign Tax Credit - FICA (271)15  
 Foreign Tax Credits - Trusts (175)1  
 Foreign Tuition Fees (283)2  
 Forgiveness of Debt (97)12, (104)15, (153)7, (167)4, (177)15, (181)15, (337)4  
 Forgiveness of Debt and Foreclosures (335)8  
 Forgiveness of Debt - Partnership (140)4  
 Form NR5 (349)17  
 Form NR301 (336)1  
 Form T106 (217)1, (296)15, (340)11, (349)17  
 Form T1013 (286)10, (291)10  
 Form T1013 - 2006 Changes (295)13  
 Form T1013 and RC59 (310)8  
 Form T1032 (318)2  
 Form T1261 - Individual Tax Number (326)11  
 Form T2062C (334)8  
 Form T2062C Requirement (332)10  
 Form T2200 (225)4, (263)2  
 Form T2200 - Teachers (343)3  
 Form T3010A (285)10  
 Form 5000-G (320)1  
 Form - Transaction with Non-Resident (92)15  
 Formal Complaint (320)1  
 Former Business Property (141)1  
 Forms (67)1, (70)1  
 Forward Averaging (97)8, (130)15, (172)4  
 Forward Averaging Refundable Tax (41)19, (47)11, (60)16, (72)9, (80)17, (137)2, (184)20  
 Forward-Participating Share (FPS) (127)1  
 Foster Care (267)2  
 Foster Care Payments (233)3, (287)3  
 Foster Care Providers (276)14  
 Foster Care Receipts (246)2  
 Foster Parents (256)2, (258)2  
 Franchise (53)9  
 Fraudulent Claims (141)1  
 Fraudulent Donation Receipts (322)10  
 Fraudulent RRSP Plans (294)11  
 Free Meal and Beverages (217)2  
 Free Municipal Passes (209)5  
 Free Parking (243)6  
 Free Recreational Passes (217)2  
 Free Trade Agreement (98)1  
 Free Tuition (238)2  
 Freight Costs (221)18  
 French Republic (344)1  
 Frequent Flyer Awards (255)17  
 Frequent Flyer Benefits (92)7, (95)19, (173)3  
 Frequent Flyer Points (231)3  
 Fringe Benefits (237)3  
 Fuel Expenses (225)4  
 Fuel-Inefficient Tax (310)1  
 Full Farm Loss (315)7  
 Full-Time Employees (236)9  
 Full Voting Rights (224)11  
 Functional Currency Tax Reporting Regime (328)1  
 Future Contracts (128)10  
 Futures Trading Contracts (331)4  
 GAAP (45)8, (49)7, (70)1  
 GAAR (85)13, (86)2, (87)12, (261)11, (275)10, (292)14, (298)1  
 GAAR - Section 80 (258)14  
 GIF (209)8, (220)17, (305)1  
 GST (see also Goods and Services)  
 GST - 50% Limitation for Food, Beverages and Entertainment (245)15  
 GST - 100% Rebate for Municipalities (276)17  
 GST - ABM Services (280)16  
 GST - Accommodation Rebate (241)15  
 GST - Administrative Policy - Application to Indians (292)17  
 GST - Agency (214)20  
 GST - Agents (293)14  
 GST - Agriculture and Fishing (320)13, (323)13  
 GST - Allowances and Reimbursements (247)16, (277)15  
 GST - Allowances Paid to Employees (255)16  
 GST Amendments (208)18  
 GST - Amounts Collected in Error (251)16  
 GST - Auctioneers (268)17, (283)15  
 GST - Audit to Net Tax (254)18  
 GST Audits (202)17  
 GST Bad Debts (212)14, (216)17  
 GST - Bare Trustee (206)17  
 GST - Bed and Breakfast (280)16  
 GST - Benefits, Reimbursements and Allowances (306)13  
 GST - Bill C-13 (237)18  
 GST - Bill C-28 (1997) (198)19  
 GST - CRA - Wrong Advice (287)15  
 GST - Camp Fees (293)14  
 GST - Cancellation of Registration (215)21  
 GST - Car Scam (256)19  
 GST - Carrying on Business in Canada (286)14  
 GST - Charities (289)13, (304)14  
 GST - Child Care Services - Exempt Supplies (336)14  
 GST - Closely Related Corporations and the "Section 156" Election (296)16  
 GST - Coin-Operated Devices (216)17  
 GST - Community Centres (266)16  
 GST - Computerized Records (288)17  
 GST - Construction Contracts (194)20  
 GST - Construction Industry (220)21  
 GST Credit (214)8, (247)2, (249)18

- GST - Credit Card Expenses (205)17  
 GST - Credit/Debit Notes (209)18  
 GST - Customs Tariff (291)15  
 GST - Cut from 6% to 5% (316)5  
 GST - Damage Payments (209)18, (290)12  
 GST - Dance Studios (267)18, (323)13  
 GST - Deduction of GST Paid (277)15  
 GST - Deferring the Claim on the GST Input Tax Credit (257)18  
 GST - Dentists (300)14  
 GST - Detax (228)15  
 GST - Direct Sellers (199)18  
 GST - Director Liability (228)15, (268)17, (293)14  
 GST - Disbursements (311)16  
 GST - Discounts (246)17  
 GST - Drugs and Biologicals (228)15  
 GST - Due Diligence Defence (206)17, (233)19  
 GST - Due Diligence Defence for a GST Penalty (293)14  
 GST - Electronic Commerce (246)17, (255)16  
 GST - Electronic Filing (204)17, (286)14  
 GST - Electronic Mailing List (245)15  
 GST - Elk Hunting Ranch (292)17  
 GST - Employee and Partner GST Rebate for Automobile Expenses (277)15  
 GST - Employee and Partner Rebate (290)12  
 GST - Employee Benefits (222)19  
 GST - Exceeding the Small Supplier's Threshold (296)16  
 GST - Excise and GST/HST News (308)16, (322)13  
 GST - Excise and GST/HST News - No. 60 (Spring 2006) 299(17)  
 GST - Excise and GST/HST News - Spring, 2007, No. 64 (311)16  
 GST - Exemption for Purchase of a Business or Part of a Business (Section 167 - Form GST 44) (237)18  
 GST - Exports (299)17, (324)16  
 GST - Extended Cab (322)13, (331)14  
 GST - Farming (198)9  
 GST - First Nations Goods and Services Tax (273)16, (324)16  
 GST - Food Concessions - Not Subject to GST (194)20  
 GST - Foreign Convention and Tour Incentive Program (311)16, (320)13  
 GST - Forgot to Collect GST (206)17  
 GST Fraud (259)18  
 GST - Freight Carriers (302)13  
 GST - GST/HST Refunds and Rebates (302)13  
 GST - GST Penalty in a Wash Transaction (285)16  
 GST - GST Rulings (285)16  
 GST - General (155)19, (156)15  
 GST - General Information (288)17  
 GST - Gross Negligence (252)15  
 GST - Gross Negligence Penalties (225)14, (253)16  
 GST - Harmonized Administration (308)16  
 GST - Health Care Services (286)14  
 GST - Home Office Expenses (295)16  
 GST - Housing Rebate (237)18  
 GST - Hummer (300)14  
 GST - Imported Goods (306)13, (311)16  
 GST - Importing (283)15  
 GST - Inadequate Records (300)14  
 GST - Independent Medical Examination (307)14  
 GST - Indians & Indian Bands (212)14, (213)18  
 GST - Input Tax Credits (234)19, (263)17, (272)13, (300)14, (322)13  
 GST - Input Tax Credits - Caution (336)14  
 GST - Input Tax Credit Documentary Requirements (296)16  
 GST - Input Tax Credit for Financial Statements of Related Management Companies (293)14  
 GST - Input Tax Credit for Travel Allowances (274)18  
 GST - Input Tax Credit - Initial Public Offering (291)15  
 GST - Input Tax Credit on Acquisition of Extended Cab Truck (198)19  
 GST - Input Tax Credit - Passenger Vehicles (295)16  
 GST - Input Tax Credit Restrictions (322)13  
 GST - Input Tax Credits - Refused (302)13  
 GST - Insurance Claims (237)18  
 GST - Inter-Corporate Charges (274)18  
 GST - Interest and Penalties (257)18, (302)13, (329)12  
 GST - Internet Supplies (259)18  
 GST - Internet Website Subscription Fees (304)14  
 GST Issues (319)10  
 GST - Jewellery (295)16  
 GST - Joint and Several Liability (295)16  
 GST - Keep the Invoices (257)18  
 GST - Land and Associated Real Property (244)19  
 GST - Land Sale (278)15  
 GST - Lawyers' Disbursements (277)15, (299)17  
 GST - Lease Termination Payments (197)18  
 GST - Losses (257)18  
 GST - Meal Plans Consultation Paper (283)15  
 GST - Medical Evaluations (241)15  
 GST - Medical Practice (232)17  
 GST - Minerals, Peat, Forestry, Water, Fishery Products (283)15  
 GST - Municipalities (294)15, (302)13  
 GST - Municipalities, Universities, Schools and Hospitals (322)13  
 GST - NETFILE (268)17  
 GST - New Housing Rebates (205)17, (212)14, (223)18, (227)17, (228)15, (229)20, (237)18, (242)19, (270)15, (307)14, (310)13, (320)13, (322)13, (324)16  
 GST - New Residential Rental Property Rebate (228)15, (232)17  
 GST - New 6% Rate (299)17  
 GST - Non-Arm's Length Charges and Input Tax Credits (273)16  
 GST - Non-Compete Agreement (265)15  
 GST - Non-Competition Payments (263)17  
 GST - Non-Profit Organizations (280)16, (302)13  
 GST - Non-Resident (237)18, (302)13  
 GST - Non-Resident Membership Fees in Canadian Website (293)14  
 GST - Non-Resident Persons (295)16  
 GST - Non-Resident Travel Organizers and Foreign Conventions (302)13  
 GST - Not a Commercial Activity (226)17  
 GST Not in the Contract (253)16  
 GST Returns (146)1, (164)20  
 GST - Ouch - Purchaser Assessed GST (204)17  
 GST - Owner-Built Home Rebate (253)16  
 GST - Partnership (250)17  
 GST - Partnership vs. Co-Owners (293)14  
 GST - Passenger Transportation (221)20  
 GST - Passenger Vehicles (209)18, (233)19  
 GST Payable (240)18  
 GST Penalties and Interest (259)18  
 GST - Penalty/Interest (202)17, (206)17  
 GST - Permanent Establishment (277)15  
 GST - Personal Liability (239)17  
 GST - Personal Use of Vehicle - No Way! (293)14  
 GST - Pheasants, Partridges and Quails (205)17  
 GST Planning Issues (275)10  
 GST - Prepaid Funeral and Cemetery Arrangements (300)14  
 GST - Procurement Cards (222)19, (289)13  
 GST - Professional Corporations (193)18  
 GST - Property Taxes (219)21  
 GST - Provincial Gaming Authorities (228)15  
 GST - Public Service Bodies - Quick Method (284)16  
 GST - Public Service Bodies' Rebate (302)13, (311)16  
 GST - Publishers and Other Suppliers of Publications (268)17  
 GST - Purchaser Must Pay (215)21, (220)21  
 GST - Questions and Answers (157)16  
 GST - Quick Method of Accounting for Public Service Bodies (301)15  
 GST - The Quick Method (217)18, (233)19, (244)19  
 GST - Quick Method of Accounting (252)15  
 GST - Real Estate Brokerage Business (209)18  
 GST - Real Property Transactions (296)16  
 GST - Reasonable Expectation of Profit (220)21  
 GST Rebate (238)18  
 GST - Rebates (283)15  
 GST Rebates - Schools (251)16  
 GST Recovery Time Limits (216)17  
 GST - Reducing the GST Rate to 6% (298)16  
 GST - Refund of Incorrectly Collected GST (289)13  
 GST - Refund, Adjustment or Credit of the GST/HST under Section 232 of the Excise Tax Act (322)13  
 GST Registration (282)12  
 GST - Remitting GST on Taxable Benefits (257)18  
 GST Report (104)16  
 GST - Residential Care Facility (295)16, (320)13  
 GST - Residential Rental Property Rebate (268)1, (301)15  
 GST - Retailer Alert (237)18  
 GST - Retirement Home (284)16  
 GST - Rulings (299)17  
 GST - Sale of a Residence by an Individual Builder (280)16  
 GST - Sale of Farmland (260)19  
 GST - Sale of Freehold Mineral Titles (295)16  
 GST - Sale of Passenger and Motor Vehicles (256)19  
 GST - Sale of Residence (265)15  
 GST - Sales by Individuals of Owner-Occupied Homes (Guide GI-004) (277)15  
 GST - Sales of Farmland by Individuals (Guide GI-002) (277)15  
 GST - Sales of Vacant Land by Individuals (Guide GI-003) (277)15  
 GST - Self-Supply Rules (233)19, (254)18  
 GST - Settlement Payments (311)16  
 GST - Small Supplier Rule - Partnership vs. Joint Venture (284)16  
 GST - Sorry No Input Tax Credits (230)18, (235)17, (259)18  
 GST - Special Quick Method for Public Service Bodies (338)14  
 GST - Special Quick Method for Services (307)14  
 GST - Statistical Audit (277)15  
 GST - Statistical Sample Audits (193)18  
 GST - Streamlined Methods of Accounting (300)1  
 GST - Substantial Renovations (205)17, (282)12  
 GST - Supply of Medical Reports to Legal and Insurance Clients (255)16  
 GST - Takeover Costs (256)19  
 GST - Tax Refund for Business Travel to Canada (300)14  
 GST - Taxable Benefits (246)17, (247)16  
 GST - Taxi and Limousine Operators (302)13  
 GST - Technical Publications (231)18  
 GST - The Section 167 "All or Substantially All" Election (278)15  
 GST - Trade-Ins (217)18  
 GST - Transit Facilities (336)14  
 GST - Transportation Sector (219)1  
 GST - Travel Allowances and Reimbursements (284)16  
 GST - Travelling Allowances (250)17  
 GST - Trucking Business - Reimbursements (231)18  
 GST - Trusts (322)13  
 GST - Unfiled Returns - Director Liability (204)17  
 GST - Universities - Extended Meal Plans (282)12  
 GST - Vacation Properties (307)14  
 GST - Vendor Does Not Remit GST (285)16  
 GST - Visitor Rebate Program (241)15, (303)1  
 GST - Voluntary Disclosures (193)18, (257)18, (264)16  
 GST - Waiver or Cancellation of Interest or Penalties (236)21  
 GST - Wash Transactions (230)18  
 GST - Water (303)14  
 GST - Wheelchair Access (240)18  
 GST/HST Administration Checklist - MUSH Organizations (333)14  
 GST/HST - Agency (266)16  
 GST/HST - Agents (346)13  
 GST/HST - Agricultural Equipment (331)14  
 GST/HST - Agriculture and Fishing (313)13  
 GST/HST Amendments (209)1, (258)1  
 GST/HST - Barter Exchange Networks (265)15  
 GST/HST - Better Practice Guide (333)14  
 GST/HST - Beverages (313)13  
 GST/HST - Children's Camps (313)13  
 GST/HST Credit (248)19, (263)17, (275)18, (287)1, (325)13, (336)1, (336)14  
 GST/HST - Credit Card Expenses (326)14  
 GST/HST - Credit Card Expenses and the Registrant's Use of Factors for Claiming Input Tax Credits (343)14  
 GST/HST - Credit Card Expenses Reimbursed (346)13  
 GST/HST - Custom Cutting of Domestic Meat (326)14  
 GST/HST - Damage Payments (313)13  
 GST/HST - Deferring the Claim on the GST Input Tax Credit (260)19  
 GST/HST - Dentists - Crowns, Bridges and Dentures (313)13  
 GST/HST - Direct Selling Industry (343)14  
 GST/HST - Drop Shipments (315)14, (325)13  
 GST/HST - EFILE (269)17  
 GST/HST - Elections (326)14  
 GST/HST - Electronic Filing (342)14  
 GST/HST - Exports of Intangible Personal Property (310)13  
 GST/HST - Fall 2007 Excise and GST/HST News, No. 66 (324)16  
 GST/HST - Excise and GST/HST News - No 70, Fall 2008 (328)14  
 GST/HST - CRA Excise and GST/HST News (341)14  
 GST/HST - Fees Paid to Investment Managers (324)16  
 GST/HST - Financial Services (336)14, (344)1, (347)12  
 GST/HST - Foreign Convention and Tour Incentive Program (343)14  
 GST/HST - Foreign Convention and Tour Incentive Program - Hunting and Fishing Packages (326)14

- GST/HST Guidelines for Charities (345)1  
 GST/HST - Home Construction Industry (336)14  
 GST/HST - Hospital (333)14  
 GST/HST - Indians (301)15  
 GST/HST - Input Tax Credits (269)17, (313)13, (323)13, (324)16, (343)14, (347)12  
 GST/HST - Input Tax Credits - Documentation (341)14  
 GST/HST - In Vitro Diagnostic Test Kits (343)14  
 GST/HST - Late Filing Penalties Waived - Due Diligence (335)14  
 GST/HST - Lease Operators of Trucks (349)16  
 GST/HST - Legal Firm - Disbursements (325)13  
 GST/HST - Massage Services (313)13  
 GST/HST Measures (235)1  
 GST/HST - Medical Protective Association (333)14  
 GST/HST - Municipalities (333)14  
 GST/HST NETFILE (249)1  
 GST/HST - New Housing (313)13  
 GST/HST - New Processing System (310)13  
 GST/HST - New Residential Rental Complex - GST Rebate (327)17  
 GST/HST New Residential Rental Property Rebate (318)1, (332)14  
 GST/HST News (255)16  
 GST/HST News No. 48 (261)15  
 GST/HST News No. 52 - Spring 2004 (274)18  
 GST/HST - Non-Profit Organizations (332)14, (349)16  
 GST/HST - Overpaid GST (332)14  
 GST/HST Partner Rebate (328)1  
 GST/HST - Partnerships (262)14  
 GST/HST - Passenger Vehicle (327)17  
 GST/HST - Penalties and Interest (314)1, (314)14  
 GST/HST - Place of Supply Rules (344)1, (344)15, (346)1, (347)1  
 GST/HST - Prepared Meals (262)14  
 GST/HST - Price Adjustments (300)1  
 GST/HST Processing System (306)13  
 GST/HST - Provincial Governments (347)12  
 GST/HST Public Service Bodies' Rebate (282)12, (341)1  
 GST/HST - Quick Method of Accounting (318)1  
 GST/HST Rate Reduction in 2008 (317)14  
 GST/HST - Real Property (313)13  
 GST/HST Real Property Implications (314)1  
 GST/HST Rebate for Municipalities (272)1  
 GST/HST Rebate for Partners (258)2, (303)1  
 GST/HST Rebate for Specially-Equipped Vehicles (219)1  
 GST/HST Rebates (300)14, (318)1, (333)14  
 GST/HST - Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures (325)13  
 GST/HST Refunds (305)1  
 GST/HST - Refunds or Rebates (324)16  
 GST/HST Registration (319)10  
 GST/HST Registration Cancellation (287)15  
 GST/HST Relief (307)1  
 GST/HST - Reporting Frequency (343)14  
 GST/HST - Residential Care Facility (332)14  
 GST/HST - Residential Rental Property Rebate (309)18  
 GST/HST Return (305)1  
 GST/HST - Rulings (325)13, (338)14  
 GST/HST Rulings and Interpretation Services (306)13  
 GST/HST - Sale of a Medical or Dental Practice (314)14  
 GST/HST - Sale of Real Property (334)12  
 GST/HST - Self-Supply Rules (260)19  
 GST/HST - Service Provided by Two Doctors to a Corporation (324)16  
 GST/HST - Settlements - GST (332)14  
 GST/HST - Sharecropping (331)14  
 GST/HST - Small Suppliers (312)15, (314)14  
 GST/HST - Tax Liability on Non-Arm's Length Transfers (339)15  
 GST/HST - Taxidermy (325)13  
 GST/HST/TELEFILE (226)1, (241)15  
 GST/HST - Tour Packages (336)14  
 GST/HST - Transfer of Real Property (324)16  
 GST/HST - Transitional Rules for B.C. and Ontario (344)15  
 GST/HST - Travel and Convention Industry (325)13  
 GST/HST - Travel from Home to Office (268)17  
 GST/HST - Used Car Lot Consignment Sales (310)13  
 GST/HST - Vending Machines (325)13  
 GST/HST - Visitor Rebate Program (314)14  
 GST/HST Web Registry (297)17  
 GST/HST With Respect to Grains (349)5  
 GST/HST - Zero-Rated Farm Equipment (332)14  
 GST/HST - 2009 Federal Budget, Direct Sellers (332)14  
 Gambling (82)4  
 Gambling on the Internet (235)18  
 Garnishment (182)3, (280)3  
 General Anti-Avoidance Rule (83)2, (104)15, (108)1, (108)3  
 General Anti-Avoidance Rule (129)10, (179)15, (186)14, (187)15, (192)12, (196)4, (221)13, (222)20, (232)18, (243)6, (244)12, (248)16, (251)6, (256)8, (262)8, (264)11, (273)10, (293)8, (296)12, (298)13, (308)11, (309)11, (312)13, (315)10, (321)9, (323)9, (337)11, (346)9  
 General Anti-Avoidance Rule - Australian Borrowings - OK (246)8  
 General Anti-Avoidance Rule - Barbados Trusts (339)9  
 General Anti-Avoidance Rule - Debt Parking - OK (246)8  
 General Anti-Avoidance Rule - Paid-Up Capital (339)9  
 General Anti-Avoidance Rule - Partnerships (245)12  
 General Anti-Avoidance Rule Update (333)9  
 General Damages - Human Rights Violation (278)11  
 General Index of Financial Information (226)1, (239)12, (273)1, (285)1, (329)7  
 General-Purpose Electronic Data Processing Equipment (342)4  
 General Rate Income Pool Calculation (315)4  
 General Rate Income Pool - Some Issues (346)7  
 General Rate Income Pools (301)1, (301)6, (303)2, (317)10, (320)11, (321)8, (323)7, (329)7  
 Generally Accepted Accounting Principles (167)6  
 German Social Security Benefits (306)14  
 Germany (198)1, (249)1, (252)13, (270)1, (295)1  
 Germany - Pension Income (213)17  
 Gift and Award Policy (335)3  
 The Gift and Awards Plan (267)3  
 Gift and Leaseback (275)5  
 Gift Backs (238)8  
 Gift Certificates (292)3, (331)4  
 Gift by Will (237)8, (238)8  
 Gift from an Estate (276)11, (280)11  
 Gift of a Life Insurance Policy (324)13  
 Gift of Capital Property by Will (332)10  
 Gift of Private Corporation Shares (221)8  
 Gift to Municipality (250)9  
 Gift to a Private Foundation (237)8  
 Gift of Remainder Interest (106)8, (117)11  
 Gifting Cash vs. Securities (206)14  
 Gifting a Shareholder Loan (150)14  
 Gifts (168)1, (257)1  
 Gifts and Awards (227)4, (243)1, (245)3, (246)3, (247)3, (251)3, (252)3, (284)2, (299)3, (321)3  
 Gifts in Kind (252)10  
 Gifts of Capital Property (175)1  
 Gifts of Food, Meals and Entertainment (260)4  
 Gifts to Organizations Outside Canada (228)6  
 Going Public (217)6, (333)11  
 Gold Coin (215)5  
 Gold Ring (230)4  
 Gold Sales (40)16  
 Golf Club (225)15, (344)4  
 Golf Club Membership (314)3, (323)3  
 Golf Courses (64)11, (177)18, (192)1, (240)6, (242)5  
 Golf Course Expenses (183)11, (196)15  
 Golf Course Meals (201)10  
 Golf Tournament - Promotion Costs (201)10  
 Golfing (221)17  
 Goods and Services Tax (see also GST)  
 Goods and Services Tax - 1996 Changes (178)21  
 Goods and Services Tax (GST) (94)5, (95)9, (97)2, (98)2, (99)13, (99)14, (99)15, (99)16, (100)2, (101)2, (102)6, (102)7, (102)8, (103)9, (105)2, (105)3, (105)4, (106)2, (106)3, (106)4, (106)5, (106)6, (138)17, (159)18, (161)16, (166)10, (175)19, (176)18, (183)19  
 Goods and Services Tax - Acquisition of Farm Land in Joint Tenancy (182)17  
 Goods and Services Tax - Adjustment Form (135)3  
 Goods and Services Tax - Administration (118)7, (192)18  
 Goods and Services Tax - Agency (168)2, (171)19, (172)18  
 Goods and Services Tax - Agency vs. Resupply (174)19  
 Goods and Services Tax - Agents (108)9  
 Goods and Services Tax - Agriculture (137)15  
 Goods and Services Tax - Amendments (113)2, (117)15, (177)1, (177)22  
 Goods and Services Tax - Announcements (113)3  
 Goods and Services Tax - Assessment (143)20  
 Goods and Services Tax - Audit (135)3  
 Goods and Services Tax - Audit Program (154)1  
 Goods and Services Tax - Auditing to Net Tax (192)18  
 Goods and Services Tax - Automobile (118)1, (126)6  
 Goods and Services Tax - Automobile Operating Expenses (137)15  
 Goods and Services Tax - Bare Trusts (131)3, (140)16  
 Goods and Services Tax - Basic Groceries (112)8  
 Goods and Services Tax - Bingos, Casinos, Lotteries (108)14  
 Goods and Services Tax - Car and Medical Equipment Leases (149)14  
 Goods and Services Tax - Cash Flow (110)8  
 Goods and Services Tax - Cases (143)19  
 Goods and Services Tax - Charities (111)11, (137)15, (199)18  
 Goods and Services Tax - Collections (130)18, (145)18  
 Goods and Services Tax - Compliance (154)16  
 Goods and Services Tax - Corporate Partners (171)18  
 Goods and Services Tax - Corporate Reorganizations (117)16, (172)18  
 Goods and Services Tax - Corrections (121)16  
 Goods and Services Tax - Cost Sharing Arrangement (133)15, (170)17  
 Goods and Services Tax - Coupons (112)10  
 Goods and Services Tax - Credit (183)1  
 Goods and Services Tax - Damages (118)5  
 Goods and Services Tax - Debentures Issued by Clubs (148)17  
 Goods and Services Tax - December 31 Yearend Rules (187)14  
 Goods and Services Tax - De Minimis Financial Institutions (140)14  
 Goods and Services Tax - Deliveries (189)19  
 Goods and Services Tax - Direct Sales Representatives (104)15  
 Goods and Services Tax - Director Liability (177)22  
 Goods and Services Tax - Discounts (108)13  
 Goods and Services Tax - Door-to-Door Sales Representatives (142)18  
 Goods and Services Tax - Draft Legislation (135)2  
 Goods and Services Tax - Electronic Option (177)22  
 Goods and Services Tax - Elections (108)12, (113)6  
 Goods and Services Tax - Employee Benefits (112)7, (123)19, (174)19  
 Goods and Services Tax - Employment Income (117)18  
 Goods and Services Tax - Estates (144)18  
 Goods and Services Tax - Expense Accounts (122)3  
 Goods and Services Tax - Expenses Incurred in Supply of Service (185)18  
 Goods and Services Tax - Exports (110)10  
 Goods and Services Tax - Facility Rentals From Public Sector Bodies (168)2  
 Goods and Services Tax - Farmers (108)10  
 Goods and Services Tax - Federal Sales Tax Rebates (107)4, (113)5, (116)19, (137)16  
 Goods and Services Tax - Filing Period and Example (107)5, (111)9  
 Goods and Services Tax - Filing Tips (129)18  
 Goods and Services Tax - Form 60 for Real Estate Transactions (144)16  
 Goods and Services Tax - Gasoline (108)16  
 Goods and Services Tax - General (112)9, (129)17, (141)16, (147)17, (151)16, (152)18, (153)16, (165)18, (167)15  
 Goods and Services Tax - Goodwill (131)4  
 Goods and Services Tax - Grocery Stores (108)11  
 Goods and Services Tax - Harmonized Sales Tax (186)1, (188)18, (189)19, (193)1  
 Goods and Services Tax - Health Care Practitioners (111)10  
 Goods and Services Tax - Holding Companies (143)18  
 Goods and Services Tax - Home Builders (187)14  
 Goods and Services Tax - Home Office (153)17  
 Goods and Services Tax - Housing (110)9, (122)6  
 Goods and Services Tax - Indians (114)6  
 Goods and Services Tax - Input Tax Credits (137)15  
 Goods and Services Tax - Intercompany Exemption (110)12  
 Goods and Services Tax - Interest and Penalties (149)16, (197)18  
 Goods and Services Tax - Joint Filers (135)3  
 Goods and Services Tax - Joint Venture Election (121)14  
 Goods and Services Tax - Late/Early Penalties & Discounts (122)4  
 Goods and Services Tax - Lawyers' Disbursements (191)16  
 Goods and Services Tax - Management Companies (118)4  
 Goods and Services Tax - March 10, 1992 News Release (129)19  
 Goods and Services Tax - Meals (139)19  
 Goods and Services Tax - Minor Hockey - Ice Rentals (158)15  
 Goods and Services Tax - New Homes (140)17  
 Goods and Services Tax - New Housing (149)15

- Goods and Service  
 Goods and Services Tax - New Housing Sales Tax Rebate (108)15  
 Goods and Services Tax -Partnerships (144)17, (181)19  
 Goods and Services Tax -Partnership Dissolution (126)7  
 Goods and Services Tax -Payments and Elections (134)20  
 Goods and Services Tax -Penalties (170)17, (189)19  
 Goods and Services Tax - Penalty Waiver (191)16  
 Goods and Services Tax - Personal Liability (192)18  
 Goods and Services Tax -Planning (141)15  
 Goods and Services Tax -Prices (112)2  
 Goods and Services Tax - Property Claims (179)18  
 Goods and Services Tax -Provinces (111)12  
 Goods and Services Tax -Public Sector Purchases (113)4  
 Goods and Services Tax -Quick Method (107)3, (109)13, (125)18, (143)17, (144)19, (147)16, (195)16, (196)18  
 Goods and Services Tax -Real Estate Commissions (117)17  
 Goods and Services Tax -Real Estate -General (112)4  
 Goods and Services Tax -Real Estate -Input Tax Credits (112)6  
 Goods and Services Tax -Real Estate -Self-Supply Rule (112)5  
 Goods and Services Tax -Rebate (128)21  
 Goods and Services Tax -Rebate -Employee and Partner (125)19  
 Goods and Services Tax -Rebate for Visitors (125)20  
 Goods and Services Tax -Registration (107)6, (108)8  
 Goods and Services Tax -Remittance (110)7  
 Goods and Services Tax - Renovations (166)17  
 Goods and Services Tax - Residence (133)16  
 Goods and Services Tax - Residential Real Property (118)3  
 Goods and Services Tax -Retail Grocery (110)11  
 Goods and Services Tax -Returned Goods (113)7  
 Goods and Services Tax -Roundtable Questions and Answers (152)17  
 Goods and Services Tax -Sale of a Business (158)15, (169)17  
 Goods and Services Tax -Sale of Real Property (130)20  
 Goods and Services Tax -Sale of Used Capital Goods (136)20, (143)16  
 Goods and Services Tax -Section 156 Intercompany Fees (147)15  
 Goods and Services Tax - 60 Return (187)14  
 Goods and Services Tax -Small Business Simplification Measures (137)15  
 Goods and Services Tax -Small Supplier/Rules (144)15  
 Goods and Services Tax - Supply by Landlord of Property Taxes 182(17)  
 Goods and Services Tax -Supply of a Business (173)19  
 Goods and Services Tax -Tax Evasion (148)17  
 Goods and Services Tax -Taxable Benefit (127)1  
 Goods and Services Tax - Taxable Status of Subdivided Land (181)19  
 Goods and Services Tax -Transitional Credit (112)3, (115)6, (123)18  
 Goods and Services Tax -Transitional Rules (109)12  
 Goods and Services Tax -Treatment of Used  
 Goods and Services Tax - Trustee Services (187)14  
 Goods Beginning in 1994 (150)17  
 Goods and Services Tax -Update (116)18, (124)17, (154)15  
 Goods and Services Tax -Vehicle Trade-ins (131)2  
 Goods and Services Tax - Voluntary Disclosure (184)19, (191)16  
 Goods and Services Tax - Waiving Interest and Penalties (189)19  
 Goods and Services Tax -Wash Transactions (158)15, (160)19, (189)19  
 Goods and Services Tax (GST) and The Income Tax Act (126)5  
 Goodwill (80)7, (160)11, (170)4  
 Goodwill - Accounting Practice (219)9  
 Government Assistance (230)1  
 Government Organizations (157)1  
 Government Rebates (333)4  
 Government Reporting (199)4  
 Government Travel Rates (279)11  
 Graduates (324)1, (335)1  
 Grain and Oilseeds Payment Program (295)10  
 Grain Elevator - Manufacturing and Processing (185)4  
 Grain Storage Silos (286)7  
 Grandfathered Shares (206)16  
 Grandfathered Shares - Capital Dividend Account (207)14  
 Grape Growing/Wine Making (243)13  
 Gratuities (212)5  
 Gravel Rights (39)26, (54)15  
 Gravel Sale (266)12  
 Greece (310)1, (336)1, (341)1, (345)1, (346)1  
 Greenhouse Gas Emissions (323)4  
 GRIP Receipts (124)14  
 Gross Asset Butterfly (275)13  
 Gross Negligence (229)12  
 Gross Negligence Penalty (89)3, (143)11, (178)3, (239)4, (270)8, (273)10, (274)12, (275)15, (276)14, (312)13, (332)7  
 Gross Revenue Insurance Plan (140)19  
 Group Disability Insurance (262)2  
 Group Disability Insurance Policy (222)4  
 Group Sickness and Accident Insurance Plan (328)3  
 Group Sickness or Accident Insurance Plan (236)3  
 Group Term Life Insurance Premiums (156)1  
 Group or Foster Homes (212)3  
 Guarantee Fees (287)6  
 Guarantee Payment - Deductible (335)4  
 Guaranteed Income Supplements (252)2, (256)17, (292)18, (336)11  
 Guaranteeing Child's Debts (264)5  
 Guide for Canadian Small Businesses (325)1  
 Guide P148 (328)10  
 Guide P-151 (279)1  
 Guide RC4022 (307)1, (318)1  
 Guide RC4110 (312)3  
 Guide T4011 (341)1  
 Guide T4040 (307)1  
 Guide T4130 (343)1  
 HST (338)15, (339)1, (339)16, (341)1, (347)1  
 HST - Ontario and British Columbia (345)15  
 HST - Point-of-Sale Rebates (344)1  
 HST Point-of-Sale Rebates - Ontario and British Columbia (346)15  
 Hair Transplant Surgery (180)22  
 Haircuts (219)2, (230)4  
 Hairstylist (331)3  
 Harmonization of the Sales Tax in Ontario and British Columbia (341)1  
 Harmonized Sales Tax (344)1  
 Harness or Stable Equipment (203)14  
 Harvesting Peat (285)8  
 Hawaiian Condominium (263)3  
 Health and Welfare Trust (274)3, (275)2  
 Health Care Expense Account (307)3  
 Health Care Expense Account - Bonuses (297)3  
 Health Care Spending Account (324)3  
 Health Premiums (301)3  
 Health Spending Account (299)3  
 Helicopters and Airplanes (39)39  
 Hellenic Republic (337)1  
 Helpful Reassessment (98)4  
 Hepatitis C (228)16  
 High-Low Shares (259)10  
 High-Low Stock Dividends (243)4, (274)9  
 High PUC Shares (184)17  
 Higher Energy Costs (291)1  
 Holdbacks Receivable (130)21, (137)17  
 Holding Companies (63)9, (63)13, (70)7, (135)17, (191)8, (278)6  
 Holocaust Restitution Payments (345)2  
 Holocaust Survivor Compensation (232)2  
 Holocaust Victims (266)17  
 Home Buyers' Plan (127)13, (137)3, (139)1, (139)10, (146)18, (220)19, (273)17, (294)1, (298)1, (318)1, (323)11, (329)1, (341)1, (346)11, (349)1  
 Home Office (305)4  
 Home Office Expenses (91)1, (93)16, (193)6, (201)8, (214)4, (232)2, (233)3, (234)4, (264)3, (266)3, (271)4, (284)3, (307)3  
 Home Office Expenses - Businesses (199)13  
 Home Office Expenses - Employees (199)13  
 Home Offices (287)4  
 Home Purchase Loan (346)3  
 Home Relocation Loan (184)5  
 Home Relocation Payment (108)7  
 Home Renovation Tax Credit (333)2, (335)1, (335)7, (337)2, (338)2, (339)1, (339)2, (340)2, (342)2  
 Home to the Office (250)3, (253)3, (302)7  
 Home to the Place of Employment (322)3  
 Homecare (280)2  
 Homeopaths (251)2  
 Hong Kong (198)20, (237)17, (248)18, (264)15, (267)17  
 Hong Kong Pension Payment (300)4  
 Horse Racing Operations (342)8  
 Hospitality Workers (302)10  
 Hostile Takeover Fees (269)4  
 Hot Tubs (184)4, (232)2, (244)2, (247)2  
 Hotels and Motels (137)8  
 House Builder - Ouch! (221)15  
 Housing Benefit (283)3  
 Housing Benefits Paid in Prescribed Zones (282)1, (343)1  
 Housing Co-operatives (201)17  
 Housing Loan (149)10, (165)16, (166)16, (182)5, (279)9, (296)6  
 Housing Loan for Shareholder/Employee (289)5  
 Housing Loan to an Owner/Manager (197)7  
 Housing Rebates (333)14, (342)1  
 HR Development Corp. (213)6  
 Human Resources Development Canada (270)1  
 Human Rights Code Awards (331)2  
 Human Rights -Damage Award (153)12  
 Human Rights Violations (192)10, (213)6, (232)13, (268)3, (336)2  
 IRA to RRSP (250)16  
 IRA Transferred to RRSP (274)16  
 IRS Announcements (185)15  
 IRS Form 8802 (277)14  
 IT-341R4 (307)1  
 Ice Storm (199)1, (212)1, (213)6  
 Iceland (198)1  
 Identical Properties (96)1, (233)6, (239)9, (254)1, (305)5  
 Identical Properties - Average Cost (193)6  
 Identity Theft (343)1  
 Illegal Activities (343)1  
 Illegal Payments (109)2, (236)10  
 Immigrant Trust Rules (285)15, (313)11  
 Immigrants (298)6  
 Immigrants and Emigrants (235)16  
 Immigrating/Emigrating (236)20  
 Immigration (336)7  
 Immigration Trust (204)11, (219)11  
 Impairments in Physical or Mental Functions (317)1  
 Importers (208)19  
 Importing a Vehicle into Canada (293)1, (323)14  
 Importing and Exporting (332)12  
 In Trust Account (210)7, (221)21, (246)14, (265)8  
 In Trust for Accounts (214)16  
 In-Trust Accounts for Minors (217)11  
 Incentive Trusts (281)9  
 Income Allocation to a PHSP (285)2  
 Income and Capital Combined (123)1  
 Income Attribution (315)11  
 Income Interest in a Trust (223)7  
 Income Online (337)1  
 Income Over the Small Business Deduction Limit (302)5  
 Income Splitting (92)3, (94)4, (116)10, (124)16, (246)6, (276)11, (322)6  
 Income - Splitting Tax (214)8  
 Income Tax Act - Constitutional (278)11  
 Income Tax Debts (287)11  
 Income Tax Directives (105)1  
 Income Tax Fairness Package (127)3  
 Income Tax Instalments (151)1, (157)10  
 Income Tax Rates (134)5  
 Income Tax Reassessment (139)5  
 Income Tax Remission Orders (153)2  
 Income Tax Remission Order (Yukon Territory Lands) (165)1  
 Income Tax Returns of Individuals and Trusts (293)1  
 Income Tax Technical News (ITTN) (165)6, (166)4, (169)1, (176)13, (189)2, (199)1, (212)15  
 Income Tax Technical News 18 and 19 (228)2  
 Income Tax Technical News No. 20 (240)6  
 Income Tax Technical News No. 22 (246)7, (249)1  
 Income Tax Technical News 23 (252)1, (253)1  
 Income Tax Technical News No. 24 (255)1  
 Income Tax Technical News No. 25 (256)1  
 Income Tax Technical News No. 28 (262)8  
 Income Tax Technical News No. 29 (264)1  
 Income Tax Technical News No. 30 (275)7  
 Income Tax Technical News No. 31 (276)14  
 Income Tax Technical News 31R (281)1  
 Income Tax Technical News No. 31R2 (299)1  
 Income Tax Technical News No. 32 (289)1  
 Income Tax Technical News No. 33 (291)9  
 Income Tax Technical News No. 34 (298)1  
 Income Tax Technical News No. 36 (313)9  
 Income Tax Technical News No. 38 (327)1  
 Income Tax Technical News No. 41 (342)6  
 Income Transfer (293)8  
 Income Trust Conversion (347)7  
 Income Trust Proposals (306)1  
 Income Trusts (264)4, (290)1, (298)1, (300)4, (304)1,

- (307)4, (325)5  
Income Trusts and Other Flow-Through Entities (306)14  
Incorrect Claims by Clients (337)4  
Incorporate Financial Statements (118)13  
Incorporate Professional Partnership (247)11  
Incorporating a Partnership (264)9, (282)7, (299)11  
Incorporation (145)8, (232)14, (235)9  
Incorporation - A Problem (233)4  
Incorporation of Investment Income (127)4  
Incorporation of a Partnership (237)10, (251)8, (254)8, (297)9  
Incorporation of a Proprietorship (264)4  
Independent Contractors (171)6, (174)20, (184)7, (187)7, (188)3  
Independent Contractor/Employment 195(3), (209)16  
Independent Contractor vs. Employee (257)4, (271)4, (273)3, (288)4, (295)8, (345)4  
Independent Contractors (123)4  
Indexed Debt Obligations (123)1  
Indexing (135)21, (244)1  
Indian Act - Employment Income (215)19, (240)8  
Indian Act Exemption (233)14  
Indian Act Exemption - Employment (205)6  
Indian Act Exemption - Interest Income (215)19  
Indian Act - Interest Income (240)8, (271)16  
Indian Band - Another Win (152)3  
Indian Income Tax Remission Order (141)1, (156)1  
Indian Rebate Claim (249)18  
Indian Treaty No. 8 (264)1  
Indians (50)1, (90)14, (93)11, (94)1, (137)11, (138)15, (145)9, (149)13, (161)6, (162)14, (166)4, (183)8, (205)1, (222)16, (249)19, (312)10  
Indian - Alimony (181)20  
Indians - CPP Receipts (217)7  
Indians - Employee Leasing (227)14  
Indians - Employment Income Not Taxable (217)7  
Indians - Employment Income - Tax Exempt (194)12  
Indians - Federal Tax is Unconstitutional (248)15  
Indians - Fisher Persons (225)11  
Indians - Fishing Income (227)14  
Indians - First Nations (207)1, (209)1  
Indians - Interest Income (214)14  
Indians - Investment Income (186)9, (189)2, (217)7, (248)15, (324)14  
Indians - Partnership (333)8  
Indians - Patronage Dividends (225)11  
Indians - Pay Equity Payments (225)11  
Indians - Pension Plan Benefits (333)8  
Indians - RRSP Contributions (217)14  
Indians - Status Indian Fishers (248)15  
Indians - Trucking Business (214)14  
Indirect Verification of Income (275)12  
Individual Income Tax Returns (115)1  
Individual Pension Plans (121)13, (158)4, (159)8, (176)4, (178)16, (217)14, (249)9, (264)8, (297)6, (308)6, (309)5, (317)11, (318)9, (324)12, (334)5  
Individual Pension Plan - Predecessor Employer (346)5  
Individual Retirement Account (246)16, (313)11  
Individual Surtax (109)2  
Individual Tax Number (321)15  
Indonesia (201)1  
Inducements (149)4  
Information Circular 75-6R2 (287)4  
Information Reporting (275)15  
Information Slips (78)1  
In-Home Care of Disabled Persons (341)2  
In-Home Care of Relatives (210)3  
In-Laws (170)18  
Input Tax Credit - Allowance (265)15  
Input Tax Credit - New Business (303)14  
Input Tax Credits (264)16, (265)15  
In-Service Program which Provides a Laptop Computer (343)3  
Insolvency Legislation (324)1  
Insolvent Corporation (109)2, (274)9  
Instalments (62)11, (86)1, (97)5, (104)1, (108)5, (124)18, (126)13, (128)4, (167)1, (256)1, (291)1, (319)5, (323)2, (328)1  
Instalments by Individuals (317)1  
Insurable Earnings (247)3, (280)3  
Insurance Agents and Brokers (113)13, (123)17, (141)17, (153)1  
Insurance Claims (214)6  
Insurance Companies (151)8, (162)1, (195)1  
Insurance Coverage (137)17  
Insurance/Mutual Fund Commissions (243)6  
Insurance Policies (323)11  
Insurance Policy Loan Interest (273)3  
Insurance Premiums (43)12, (88)13, (175)16  
Insurance Proceeds can Qualify for Testamentary Trust Tax Treatment (326)12  
Insurance Refunds (248)20  
Insurance Reserve (115)8  
Insurance Segregated Fund Policy (258)6  
Insurance Trusts (148)7  
Inter-Provincial Tax Planning Arrangements (327)12  
Inter-Spousal Transfers (236)15  
Inter-Company Charges (38)12  
Inter-Company Debt - Business Loss (329)4  
Inter-Company Pricing (95)3  
Intercorporate Debt (168)4, (306)4  
Intercorporate Dividends (133)5, (167)10, (182)2  
Intercorporate Dividends - No Subsection 55(2) (185)5  
Intercorporate Dividend - Capital Gain (143)7  
Inter-Corporate Dividend Deduction (268)6  
Intercorporate Management Fees (128)4, (272)4, (276)8, (291)4  
Intercorporate Management Fee - Not Deductible (122)15, (145)3  
Interest (130)21, (291)1  
Interest - ABI (231)11  
Interest Accrual Rules (145)1  
Interest - Active Business (153)5  
Interest Assistance Payments (221)5  
Interest and Penalties - Cancellation (128)18  
Interest and Penalties on Unremitted Payroll Deductions and GST (273)10  
Interest and Penalties Related to GST/HST (327)4  
Interest and Property Tax on Vacant Land (326)3  
Interest and Property Taxes (86)14, (96)13, (123)1  
Interest Deduction (303)4, (317)4  
Interest Deduction Problem (160)10  
Interest Deductibility (127)6, (171)20, (267)1, (286)4, (323)4  
Interest Deductibility - Accumulated Profits (262)3  
Interest Deductibility - IT 80 (194)8  
Interest Deductibility: Lipson and Singleton (314)4  
Interest Deductibility - Mutual Fund Units (315)4  
Interest Deductibility on Assumed Debt (283)4  
Interest Expense (40)5, (43)10, (43)11, (46)12, (46)16, (47)1, (47)6, (49)12, (50)13, (51)11, (52)16, (54)10, (56)3, (58)3, (58)14, (58)15, (59)8, (59)15, (66)9, (66)1, (67)2, (69)5, (71)5, (77)2, (78)9, (79)12, (84)11, (86)8, (87)1, (93)17, (101)1, (102)9, (107)2, (109)3, (111)1, (111)4, (114)1, (117)8, (120)18, (125)6, (126)1, (127)6, (128)11, (128)16, (147)3, (150)12, (157)2, (160)6, (166)5, (172)9, (176)16, (180)6, (183)16, (189)14, (191)4, (193)13, (207)6, (209)4, (210)5, (213)7, (214)10, (215)4, (216)4, (225)8, (228)2, (229)11, (230)7, (233)8, (237)19, (252)5, (254)7, (255)9, (256)9, (259)4, (265)4, (266)4, (267)9, (274)4, (321)4, (337)4, (344)4  
Interest Expense - Amalgamation (197)11  
Interest Expense - Bad News Case (202)4, (205)10  
Interest Expense - Borrow to Pay Dividends (299)4  
Interest Expense - Common Shares and Income Yielding Investments (263)3  
Interest Expense Deduction (260)15, (314)4  
Interest Expense - Gain On Investment (246)12  
Interest Expense - House/Partnership Loan (197)11  
Interest Expense - Insurance Policy Loans (340)4  
Interest Expense - Interpretation Bulletin IT-533 (268)7  
Interest Expense - Limited Partnership (218)5  
Interest Expense - Loss Consolidation (250)8  
Interest Expense - Loss On Investment (246)12  
Interest Expense - Ludco/Singleton (243)9  
Interest Expense on Golf Club Membership (271)4  
Interest Expense on Money Borrowed to Make Subsection 80.4(1) Loans (134)21  
Interest Expense - Money Borrowed to Buy Common Shares (236)8  
Interest Expense - O.K. (231)6  
Interest Expense - Paying Dividends (231)6  
Interest Expense - Profit Participation (226)6  
Interest Expense - Promissory Note (223)13  
Interest Expense - Repay Capital (197)11  
Interest Expense - Redemption of Shares (236)8  
Interest Expense - Replacement Debt (263)3  
Interest Expense Ruling (217)10  
Interest Expense - Singleton Case (222)20  
Interest Expense - Substituted Property and Capital Distributions (263)3  
Interest Expense - Wind-Up or Amalgamation (180)6  
Interest Free Loans (71)11, (114)7, (182)5, (243)15  
Interest-Free Loan to Foreign Subsidiary Corporation (226)6  
Interest-Free or Low-Interest Loans (135)1  
Interest Income (45)2, (54)12, (55)2, (73)15, (74)9, (77)4, (97)1, (100)7, (104)9, (116)19, (115)9, (115)13, (127)6, (194)16, (206)15, (212)2  
Interest Income - Business or Investment (139)15  
Interest Offset Method (78)9  
Interest on Loan to Pay a Dividend (236)8  
Interest on Shareholder Loans (257)7  
Interest on Student Loans (211)3, (219)2, (238)2, (264)2  
Interest on Workers Compensation Payment (225)15  
Interest Payments to the United States (332)12  
Interest Portion of Expropriation Proceeds - Not Interest (129)4  
Interest Rate (39)42, (42)17, (44)19, (47)18, (48)19, (50)17, (51)1, (54)18, (55)2, (60)19, (71)13, (72)16, (90)1, (95)8, (99)3, (105)1, (168)1  
Interest Rate Reduction (309)4  
Internal Revenue Code - Form 2555 (308)15  
International (216)16  
International - 1998 Federal Budget (200)16  
International - Brunton U.S. Taxletter (277)14  
International - Deemed Security (241)14  
International - Initial License Fee Paid to a Non-Resident (277)14  
International - IRS Warning (277)14  
International - Non-Taxable Dividends (268)16  
International Shipping (199)1  
International - Spending Time in the United States (255)15  
International Students (317)13, (321)1  
International Tax (309)8  
International Tax Planning Centres (315)1  
International Taxation - Offshore Trusts (200)16  
International Taxation Office (113)1, (123)16, (127)16, (193)16  
International Taxation - Working in Canada - Not Taxed (208)17  
International Transfer Pricing (163)1  
International - Withholding Tax on U.S. Real Estate Sale (241)14  
Internet (173)1, (179)5, (182)13, (191)12, (316)1  
Internet Access (249)3  
Internet Equipment (265)4  
Internet Fees (287)5  
Internet Services (238)3  
Internet Tax Freedom Act (246)16  
Internet Trading (211)11  
Interpretation Bulletins (145)1, (286)1, (312)1  
Interpretation Bulletins and Technical News (275)1, (333)1  
Inter-provincial Tax Avoidance Cases (343)1  
Inter-Vivos Trusts (275)10, (280)9, (319)7, (320)1, (321)13  
Intervivos Transfers of Farm Property (122)1  
Invalid T4 (256)3  
Inventory (45)16, (98)1, (171)1, (346)4  
Inventory Adjustments (143)1  
Inventory - Adventure in the Nature of Trade (184)3  
Inventory Allowance (47)10, (52)12, (57)11, (78)10, (84)8, (89)17, (90)16  
Inventory vs. Capital Property - Land (205)7  
Inventory Valuation (142)1, (212)1  
Inventory Writedowns (102)1, (105)11, (107)15, (125)3, (157)17, (164)1, (171)8, (174)3  
Inventory Writedown - Ouch (129)7  
Inventory Writedowns - Securities (120)8  
Inventory Writedown - Single Venture (128)4  
Inventory - Write-Ups (184)3  
Investment Club (129)1, (274)12, (295)2  
Investment Companies (165)15  
Investment Contracts (139)7  
Investment Counsel Fees (146)10  
Investment Income (67)8, (80)16, (86)10, (88)6, (169)18  
Investment Income - Individuals (139)7  
Investment Income - Interest (242)4  
Investment Management Services (342)1  
Investment Periodicals (54)9  
Investment Publication (119)13  
Investment Tax Credit (38)6, (41)4, (42)17, (43)1, (45)22, (47)16, (49)9, (51)9, (52)5, (54)5, (54)8, (54)18, (55)2, (61)2, (64)1, (64)15, (65)16, (77)1, (137)3, (151)8, (156)7, (319)1, (324)1, (333)6  
Investment Tax Credit Carryforward (313)5  
Investment/Tax Advice (131)8  
Investments - Late and Amended T3s and T5013s (307)2  
Involuntary Dissolution of a Corporation (141)1  
Ireland (285)1  
Israel (249)1

- Issues Arising Out of the 2006 Federal Budget (298)7  
Italy (93)1
- Jail Sentence (347)5  
Jail Term (344)9  
January 27, 2009 Federal Budget (331)1, (332)1  
Japan (211)1, (232)1  
Jeep Grand Cherokee (259)3, (286)3  
Jeopardy Assessments (61)8, (66)14, (92)12  
Joint and Several Liability (242)20, (297)13, (311)10, (322)15  
Joint and Several Liability - Asset Transfer (262)7  
Joint and Several Liability for Tax (119)18, (188)19  
Joint International Tax Shelter Information Centre (274)1, (311)1  
Joint Ownership (213)11, (282)8, (284)8, (312)12  
Joint Ownership for Estate Planning Purposes (227)9  
Joint Ownership of Class 10.1 Vehicle (306)4  
Joint Spousal Trust (227)12, (248)14  
Joint Tenancy (209)3, (249)14  
Jointly and Severally Liable (78)9  
Jointly Held Property (109)2  
Joint Venture (254)4  
Joint Venture Criteria (202)7  
Joint Venture - Five Employee Test (242)9  
Joint Venture vs. Partnership (338)14  
Joint Ventures (89)16, (102)15, (111)16, (172)3  
Joint Ventures - Fiscal Periods (202)7  
Jordan (234)1, (326)1, (341)1, (345)1  
Journal Entry (125)21, (134)21, (143)20, (209)1, (209)6  
Judges' RRSP Deduction Room (244)20  
Justice at Last (88)16
- KPMG LLP Class-Action Suit (328)15  
Kazakhstan (201)1  
Keep Records (340)1  
Kickbacks (129)9  
Kickbacks and Bribes (94)1  
Kiddie Tax (219)4, (229)3, (230)19, (237)10, (269)6  
Korea (271)1, (302)1, (306)1  
Kosher Products (157)8, (188)1  
Kuwait (247)1  
Kyrgyz (234)1
- Labour-Sponsored Fund Tax Credit (300)10  
Labour-Sponsored Investment Funds (LSIF) (173)8  
Labour-Sponsored Venture Capital Corporations (LSVCC) (137)3, (173)1, (178)7, (200)1, (205)1, (210)17, (221)10, (223)1, (223)2, (233)2, (246)2  
Labour-Sponsored Venture Capital Funds (207)10, (208)19, (258)11  
Labour Standards Commission (183)5  
Land - Change in Use (152)8  
Land Development Costs (259)4  
Land Development Fee (233)4  
Land Partition (216)7  
Land Sale - Capital Gain (131)15  
Land Sales (319)4  
Landscaping (300)4  
Large Corporation Capital Tax (228)2  
Large Corporation Tax (300)6  
Large Corporations (230)1  
Large Corporations Tax (104)1, (113)1, (118)1, (128)1, (144)1, (160)13, (196)1, (231)12, (232)10, (236)9, (238)12, (249)15, (253)10, (263)6, (264)1, (273)8, (277)7, (315)6  
Large Employer Payroll Remittance (304)11  
Large Employers (305)1  
Late Filed Elections (150)1  
Late Filed, Amended and Revoked CGE Elections (165)8  
Late-Filed Forms (297)13  
Late-Filed Personal Tax Returns (344)9  
Late Filing Issues (334)2  
Late Filing Penalties (99)12, (115)17, (143)10, (235)15, (269)10, (333)2  
Late Filing Penalties and Interest (266)2  
Late Filing Penalties on Partnership Returns (226)14  
Late Filing Penalty - E-filed Personal Tax Return (305)2  
Late Filing Penalty - Non-Resident Corporation (337)14  
Late or Deficient Tax Instalments (95)1  
Late Source Deduction 10% Penalty (237)13  
Late Source Deduction Remittances (116)14  
Lawyer's Contingency Fee Income (264)4  
Lawyer's Trust Account (216)9  
Lawyers' Trust Accounts and Disbursements (125)2  
Leaky Condos (251)4  
Lease (231)19  
Lease Cancellation Payment Receipt (300)4  
Lease Cancellation Payments (274)4  
Lease Inducements (60)11, (117)7, (120)16, (121)9, (140)19, (169)4, (174)7, (176)7, (183)20, (188)6, (193)2, (199)19  
Lease Payments (247)7, (256)3  
Lease Purchase Agreements (210)17  
Lease Termination Payment (315)4  
Lease Termination Receipt - Capital (126)15  
Lease vs. Sale (271)4  
Lease with a Bargain Purchase Option (281)4  
Leased Vehicles (219)12  
Leasehold Inducements (166)13  
Leaseholds (328)4  
Leases (235)5, (244)11, (248)10, (287)5, (333)10, (334)3  
Leases - IT-233R (232)12  
Leases - Cancellation of IT-233R (240)14  
Leasing (95)1, (110)18  
Leasing Contract -Purchase or Lease? (125)7  
Leasing Farm Quota (328)8  
Leasing Property (128)1, (264)4  
Leasing Property Rules (205)1, (281)4  
Leasing Rules (103)1  
Leave of Absence Arrangements (141)11, (166)12  
Leave of Absence Plan (116)1, (209)5  
Leaving Canada (205)18, (211)15  
Leaving Canada - RRSP or RRFIF (251)15  
Leaving Canada - Security (212)12  
Leaving and Entering Canada - A Checklist (134)4  
Lebanon (211)1  
Legacy (96)1  
Legacies, Insurance Trusts (148)7  
Legal and Accounting Fees (121)1, (123)12, (210)8, (233)1  
Legal Costs (161)7, (176)19  
Legal Expenses (215)4, (237)3, (277)3, (287)4, (301)3  
Legal Expenses - Wrongful Dismissal (111)5  
Legal Fees (46)14, (50)12, (59)17, (63)6, (82)5, (84)12, (214)4, (222)11, (272)3, (276)3, (283)4, (283)10, (295)4, (322)5, (333)3, (344)3  
Legal Fees and Penalties (332)4  
Legal Fees - Business Investment Loss (259)5  
Legal Fees - Business Reputation (218)8  
Legal Fees - Child Support (218)8, (237)12  
Legal Fees Incurred by a Corporate Officer (320)4  
Legal Fees Paid by Employer (288)3  
Legal Fees Paid to Remove a Lien from a Property (331)5  
Legal Fees - Pension (237)12  
Legal Fees Related to Shareholder/Officer (302)4  
Legal Fees Related to Wrongful Dismissal and Wages Owed (307)3  
Legal Fees - Severance Pay (218)8  
Legal Form vs. Economic Substance (303)4  
Legal Privilege - (280)17  
Legislative Stages (332)1  
Leveraged Life Insurance (275)10  
Liability for Tax (247)10  
Liability for Tax Advance (93)10  
Liability Insurance Policy (151)17  
Licensed Wholesalers (48)9  
Lichtenstein and UBS (339)16  
Lichtenstein (320)1  
Life Estates and Remainder Interests (148)16  
Life Income Funds (303)1, (322)1  
Life Insurance (118)1, (165)14, (176)1, (189)6, (212)15, (257)1, (279)13, (324)13  
Life Insurance Benefit (342)11  
Life Insurance - Capital Dividend Account (244)6  
Life Insurance Commissions (284)3  
Life Insurance Companies (139)1, (209)1  
Life Insurance - Creditor Proofing (116)17  
Life Insurance Donation (230)14  
Life Insurance Policy (99)8, (122)1, (177)1, (191)5, (228)6, (240)19, (250)13, (264)10, (301)8, (319)7, (321)13  
Life Insurance Policy - Ceasing to be Resident in Canada (324)13  
Life Insurance Policy Proceeds (187)1  
Life Insurance Premiums (55)8, (57)1, (62)9, (230)11, (259)4, (287)5, (333)4  
Life Insurance Proceeds (318)10  
Life Insurance - Qualified Small Business Corporation (230)5  
Life Insurance RRSP (121)10  
Life Insurance - Terminally Ill (177)23  
Life Insurance - Transfer to a Child (324)13  
Life Insurance - Transfer of a Life Insurance Policy (193)9  
Life Insurance -Trustee As Beneficiary (165)14  
Life Insurance Transfers (136)7  
Life Interest and Qualified Farm Property (299)8  
Life Interest and Remainder Interest (255)14, (290)8  
Life/Remainder Interest (230)12  
Lifelong Learning Plan (210)14, (216)11, (220)19, (226)13, (229)14, (237)1, (256)1, (280)7, (292)1, (298)1, (304)1, (328)1, (339)1  
Lifelong Learning Program (218)17  
Life-Sustaining Therapy (265)1  
Limited Liability Companies (247)6, (251)15  
Limited Liability Partnership (157)17, (206)18, (230)9, (266)4  
Limited Partner (152)12  
Limited Partner's "At-Risk Amount" (149)1  
Limited Partnership (40)1, (40)14, (60)17, (121)11, (154)18, (158)1, (160)1, (231)6, (286)4  
Limited Partnership Investments (288)2  
Line 104 Project (283)11  
Lists (185)2  
Lithuania (198)1  
Livestock (230)15  
Livestock Auction Mart Sale (227)15  
Livestock Cash Advances - CAIS (312)8  
Livestock Drought Deferral (257)12, (267)14, (270)12, (271)13, (306)8  
Livestock Sales (101)11  
Living Benefit (142)19  
Loan Collateral (169)2  
Loan Guarantee (58)5, (62)7  
Loan Guarantee Loss - Not Deductible (143)8  
Loan Loss (44)5, (45)11, (55)16, (66)18  
Loan to Acquire Shares (257)3  
Loan to Child to Purchase a House (125)14  
Loan to a Partnership (222)7  
Loan to an Employee (248)3  
Loan to Non-Resident Corporation (243)5  
Loan to Partnership -Ouch (131)14  
Loan to Shareholder (124)4, (129)5, (177)19  
Loan to Shareholder's Child (251)7  
Loan to Shareholder -Employee (154)5  
Loan to Shareholder to Purchase a Residence (130)10  
Loans to Shareholders (254)14  
Loans to Subsidiary (289)4  
Loan to Terminally Ill Policyholder (260)16  
Loans for Value (297)12  
Loans to U.S. Corporation (44)17, (50)11, (78)7  
Lobbyists Registration Act (94)8, (99)5, (172)15  
Locked-In Pension Plans (256)17  
Locked-In RRSP (242)17, (322)1  
Lodge (107)13, (130)5, (192)1  
Logging Assets (79)1  
Long-Haul Truck Drivers (332)4, (342)1  
Long-Term Disability Benefit - A lump Sum Amount (244)3  
Long-Term Disability Insurance Settlement (242)3  
Long-Term Disability Lump-Sum Payment (298)2  
Long-Term Disability Payment Settlement (286)3  
Long-Term Disability Plans (234)4  
Long Term Personal Care Premiums (272)2  
Loss Businesses (307)4  
Loss Carrybacks (44)10, (44)13, (49)19, (54)10, (58)15, (259)11  
Loss Carry Forwards (275)3  
Loss Carryovers (342)2  
Loss Corporation (168)1  
Loss Consolidation (189)2, (224)11, (244)13, (336)9  
Loss Consolidation Transactions (200)9  
Loss Denial (237)16  
Loss on Sale of Condominium Unit (225)6  
Loss on Shares of an Insolvent Corporation (147)18  
Loss Reimbursements (200)5  
Loss Utilization (166)5, (186)14, (205)16, (206)2, (228)2  
Loss Utilization - Intercompany Loans (218)2  
Losses (51)3, (78)15, (78)1, (180)19, (337)5  
Losses - O.K. (231)6  
Loss Rules (77)10  
Loss Utilization (216)5, (229)9  
Lottery Receipt (107)10, (129)20  
Lottery Ticket Winnings (306)4  
Low Income Credits (223)2  
Low-Interest Loans (171)3  
Low Rate Income Pool (301)6  
Loyalty Programs (335)3  
Lump-Sum Amounts (230)4  
Lump-Sum Arbitration Awards (321)2  
Lump-Sum Disability (284)2  
Lump-Sum Disability Payments (247)3, (283)2

- Lump-Sum Lease Payment (247)7, (274)3  
 Lump-Sum Payments (218)3, (246)2, (297)2  
 Lump-Sum Payments in Lieu of Future Long-Term Benefits (308)3  
 Lump-Sum Prepayment of an Auto Lease (263)18  
 Lump Sum Retroactive Pension Payment (306)7  
 Lump-Sum Settlement of Future Disability Benefits (295)3  
 Lump-Sum Settlement - Wage Loss Plan (329)3  
 Lump-Sum Surplus Pension Payment (226)2  
 Lump-Sum Workers' Compensation Board Payment (267)2  
 Luxembourg (231)1
- Macedonia (341)1  
 Machinery Remission Program (229)1  
 Mad Cow Disease (269)13  
 Madagascar (291)1  
 "Made" vs. "Incurred" (133)4  
 Magnetic Ink (345)1  
 Magnetic Media (256)1  
 Magnetic Media Filing (146)1, (154)1, (157)1, (161)17, (254)15  
 Mail Scam (200)1  
 Maintenance and Repair (295)4  
 Maintenance Arrears (121)7  
 Maintenance Payments (109)4, (115)11  
 Maintenance Payments Made Before Separation Agreement (134)19  
 Maintenance Payments Paid to an Adult Child (156)6  
 Maintenance Service Contracts (63)11  
 Making Changes to Tax Returns (191)12  
 Malaysia (304)1  
 Mandatory Internet Filing (342)1  
 Mandatory Inventory Adjustment (MIA) (104)8, (230)15, (231)14  
 Management Business (191)6  
 Management Companies (43)14, (46)18, (48)13, (49)7, (61)2, (123)11, (124)16  
 Management Fees (40)7, (42)5, (62)12, (68)12, (80)6, (96)15, (98)13, (102)1, (193)12, (242)19, (280)4, (304)4, (324)4, (339)7  
 Management Fees Paid to a Spouse (287)5  
 Management Fees Paid to the Owner-Manager (320)15  
 Management Partnerships (191)6  
 Management Trusts (163)12, (197)17, (211)17  
 Manitoba (275)10, (346)15  
 Manitoba's Interlake Region (332)1  
 Manitobans (335)1  
 Manufacturing and Processing (48)1, (49)18, (50)10, (58)2, (58)15, (69)17, (77)14, (84)14, (228)2, (230)1, (309)10  
 Manufacturing and Processing Equipment (134)1, (136)13  
 Manufacturing and Processing Profits (271)1  
 Manufacturing and Processing Property (325)3  
 Manufacturing and Processing Tax Credit (265)6  
 Mara Properties Ltd. (179)19  
 March 23, 2004 Federal Budget (272)5  
 March 19, 2007 Federal Budget (308)9  
 Marihuana (305)2  
 Married-Equivalent Tax Credit (186)2  
 Marriage Breakdown (41)10, (64)10, (69)18, (83)1, (98)7, (103)12, (106)7, (116)15, (150)1, (155)1, (163)13, (164)14, (166)15, (173)16, (177)11, (180)10, (181)12, (182)11, (186)7, (189)11, (192)2, (196)13, (199)14; 203)9  
 Marriage Breakdown - 1996 Federal Budget Proposals (185)10  
 Marriage Breakdown - Alimony (317)9  
 Marriage Breakdown - Amounts Paid Directly to Children (245)10  
 Marriage Breakdown - Arrears (179)2, (197)13, (204)10, (212)6, (236)12, (238)10, (241)7, (243)10, (244)10, (247)9, (248)9, (249)13, (255)12, (261)8, (286)8, (287)8, (293)9, (316)12  
 Marriage Breakdown - Arrears and Prior Payments (325)7  
 Marriage Breakdown - Arrears Lump-Sum Payment (313)6  
 Marriage Breakdown - Arrears Payment (307)11, (327)9  
 Marriage Breakdown - Asset Splits (185)10, (195)10, (224)12  
 Marriage Breakdown - Assignment of Pension (230)10  
 Marriage Breakdown - Assignment of Rights (214)11  
 Marriage Breakdown - Attribution (205)8  
 Marriage Breakdown - CPP Transfer (195)10  
 Marriage Breakdown - Canada Pension Plan - Credit Splitting (260)12  
 Marriage Breakdown - Child Care Expenses (223)12, (256)12, (266)11  
 Marriage Breakdown - Child Support (192)15, (213)3, (214)11, (223)12, (228)7, (243)10, (248)9, (253)8, (269)11, (273)6, (286)8, (287)8, (302)8, (305)10, (307)11, (311)9, (325)7, (326)8  
 Marriage Breakdown - Child Support Arrears (321)11  
 Marriage Breakdown - Child Support - Commencement Day (309)7  
 Marriage Breakdown - Child Support Guidelines (268)13  
 Marriage Breakdown - Child Support - Legal Custody (197)13  
 Marriage Breakdown - Child Support Payments (188)12, (227)11, (230)10  
 Marriage Breakdown - Child Support - Shared Custody (257)9  
 Marriage Breakdown - Commencement Date - Child Support (297)7  
 Marriage Breakdown - "Commencement Day" (299)10  
 Marriage Breakdown - Common-Law Couples (258)9  
 Marriage Breakdown - Conjugal Relationship (256)12  
 Marriage Breakdown - Court Order Variations (234)10  
 Marriage Breakdown - Deceased Payee (299)10  
 Marriage Breakdown - Directly to an Adult Child (145)19  
 Marriage Breakdown - Division of Pensions (201)11  
 Marriage Breakdown - Divorce Act Changes - Bill C-41 (187)4  
 Marriage Breakdown - Divorce Rates (327)9  
 Marriage Breakdown - Equivalent-to-Spouse Credit (ETSC) (201)11, (204)10, (225)9, (227)11, (236)12, (242)11, (271)16, (276)9  
 Marriage Breakdown - Equivalent-to-Spouse Exemption (205)8  
 Marriage Breakdown - Extra Payments (204)10  
 Marriage Breakdown - Facilitating Enforcement (225)9  
 Marriage Breakdown Fees (210)8  
 Marriage Breakdown - Future Debts (323)8  
 Marriage Breakdown - House/Cottage (315)9  
 Marriage Breakdown - House Divided (227)11  
 Marriage Breakdown - Housing Payment (264)12  
 Marriage Breakdown - Importance of Income (284)9  
 Marriage Breakdown - Interim Custody Order (205)8  
 Marriage Breakdown - Interest Expense (220)14  
 Marriage Breakdown - Joint Custody (225)9, (257)9, (331)11  
 Marriage Breakdown - Legal Fees (204)10, (215)15, (223)12, (224)12, (226)9, (228)7, (230)10, (231)9, (239)7, (240)10, (244)10, (245)10, (247)9, (255)12, (286)8, (305)10  
 Marriage Breakdown - Legal Fees - Child Support (297)7  
 Marriage Breakdown - Legal Fees Incurred to Pay Spousal Support (261)8  
 Marriage Breakdown - Living in the Same House - Okay (263)12  
 Marriage Breakdown - Living Separate & Apart (213)3, (224)3, (226)9, (231)9, (246)10, (247)9, (255)12, (257)9, (259)9, (262)9, (276)9, (285)9  
 Marriage Breakdown - Lump-Sum Payment (288)11  
 Marriage Breakdown - Lump-Sum Retroactive Support Payments Deductibility (290)7  
 Marriage Breakdown - Maintenance (119)7  
 Marriage Breakdown - Marital Status Change (325)7  
 Marriage Breakdown - New Child Support Guidelines (193)5, (195)10  
 Marriage Breakdown - Non-Custodial Spouse (225)9  
 Marriage Breakdown - One Night Affair (213)3  
 Marriage Breakdown - Other CPP Credit Splitting Information (260)12  
 Marriage Breakdown - Other Pensions (195)10  
 Marriage Breakdown - Paternity Payment (263)12  
 Marriage Breakdown - Paying Spouse's Taxes (257)9  
 Marriage Breakdown - Payment of Arrears (214)11  
 Marriage Breakdown - Payment to Adult Child (224)12  
 Marriage Breakdown - Payments Made Directly to an Adult Son (230)10  
 Marriage Breakdown - Payments Made to Third Parties (240)10  
 Marriage Breakdown - Payments to Non-Residents (200)11  
 Marriage Breakdown - Payments Prior to the Agreement (227)11  
 Marriage Breakdown - Payments to Third Parties (208)7  
 Marriage Breakdown - Pension Split (217)8, (227)11, (235)4, (317)9  
 Marriage Breakdown - Pensions (241)7  
 Marriage Breakdown - Periodic vs. Lump Sum Payments (208)7, (212)6  
 Marriage Breakdown - Personal Tax Credits (212)6  
 Marriage Breakdown - Personal Tax Credits (197)13  
 Marriage Breakdown - Post April 1997 Agreements (205)8, (217)8  
 Marriage Breakdown - Post April 1997 Permanent Order (200)11  
 Marriage Breakdown - Pre-Divorce Payments (179)2  
 Marriage Breakdown - Pre-May 1997 Divorce Agreements (208)7  
 Marriage Breakdown - Prepayment of Monthly Child Support (197)13  
 Marriage Breakdown - Principal Residence - One per Family (310)10  
 Marriage Breakdown - Prior Payments (329)8  
 Marriage Breakdown - Property Transfer (212)6  
 Marriage Breakdown - Receipts from a U.S. Resident (200)11  
 Marriage Breakdown - Reconciliation (199)14  
 Marriage Breakdown - Redo the Deal (258)9  
 Marriage Breakdown - Reduced Asset Value (331)11  
 Marriage Breakdown - Retroactive Child Support (308)10  
 Marriage Breakdown - Retroactive Support (290)7  
 Marriage Breakdown - Retroactive Child Support Awards (286)8  
 Marriage Breakdown - Revenue Canada Information Sheet (200)11  
 Marriage Breakdown - Revenue Canada Pamphlet P102 (1997) (198)8  
 Marriage Breakdown - RRSP Division of Matrimonial Property (329)8  
 Marriage Breakdown - RRSP Rollover (260)12  
 Marriage Breakdown - RRSP Transfer (266)11  
 Marriage Breakdown - Same Residence (230)10  
 Marriage Breakdown - Separation Agreement (262)9  
 Marriage Breakdown - Settlement Payments (292)11  
 Marriage Breakdown - Source Deductions (198)8  
 Marriage Breakdown - Split-Up of HOLDCO (312)11  
 Marriage Breakdown - Spousal RRSP (233)11  
 Marriage Breakdown - Spousal Support (279)6, (299)10, (311)9, (325)7  
 Marriage Breakdown - Spousal Support Guidelines (324)9  
 Marriage Breakdown - Spousal Support - Life Annuity (312)11  
 Marriage Breakdown - Spousal Support Made After Death (260)12  
 Marriage Breakdown - Support Amounts (249)13, (256)12  
 Marriage Breakdown - Support Payments (219)17, (280)8, (317)9  
 Marriage Breakdown - Support Payments - Binding Agreement (314)9  
 Marriage Breakdown - Support Payments Made Directly to a Child (241)7  
 Marriage Breakdown - Survivor Benefits - After Divorce? (260)12  
 Marriage Breakdown - Third Party Payments (179)2, 194(13), (227)11, (237)12, (247)9, (251)11, (285)9, (297)7, (316)12  
 Marriage Breakdown - Third Party Support Amounts (273)6  
 Marriage Breakdown - Transfer of Matured RRSP (206)5  
 Marriage Breakdown - Unmatured (214)11  
 Marriage Breakdown - Variations (164)14  
 Marriage Breakdown - Variations in Amount (201)11  
 Marriage Breakdown - Website (246)10, (247)9  
 Marriage Breakdown - Wholly Dependent Person (325)7  
 Marriage Breakdown - Wording of Agreement (183)7  
 Marriage Breakdown - Written Agreement (221)12, (224)12  
 Marriage Breakdown - Written Agreement/Living Separate and Apart (290)7  
 Marriage Breakdown Situation - Advance Tax Ruling (144)1  
 Married - Equivalent Tax Credit (129)15, (132)5, (186)2  
 Matchable Expenditures (186)1, (243)1, (246)18  
 Matching Program (259)13, (308)11  
 Maximum Pension Limits (266)9  
 May 2, 2006 Federal Budget (298)6, (301)1, (307)1  
 Meal Allowance (236)9  
 Meals and Beverages at Golf Clubs (199)1  
 Meals and Entertainment (199)9, (210)17, (314)4  
 Meal and Entertainment Expenses (152)1, (153)3, (153)18, (172)19, (213)1, (254)4, (282)4  
 Meal Expenses and Capital Cost Allowance (341)3  
 Meal and Vehicle Rates (306)1, (318)2  
 Meal Expenses by Employees (342)3  
 Meal Reimbursement (307)3  
 Meals and Allowances (184)20, (185)16  
 Meals Invoiced Directly to a Client (277)4  
 Mediation (315)1  
 Medical (304)1  
 Medical Expense - Air Conditioner (335)2  
 Medical Expense and Disability Tax Credits (201)1  
 Medical Expense - Alternative Treatments (264)2  
 Medical Expense - Attendant Care (264)2

- Medical Expense - Attending a Private School (316)2  
 Medical Expense - Autistic Child (274)2  
 Medical Expense - Celiac Disease (249)2, (258)2  
 Medical Expense Credit - Construction of New House (228)3  
 Medical Expense - Dependant (274)2  
 Medical Expense - Dependant Parent (311)2  
 Medical Expense - Eligible Period on Death (264)2  
 Medical Expense - Exercise Bike (314)2  
 Medical Expense - Group Retirement Home (255)2  
 Medical Expense - Hardwood Flooring (264)2  
 Medical Expense - Hearing Aid (320)2  
 Medical Expense - Home Care (320)2  
 Medical Expense - Home Construction Costs (269)2  
 Medical Expense Incurred Outside Canada (255)2  
 Medical Expense - Marijuana (266)2  
 Medical Expense - Medications (289)2  
 Medical Expense - Modifying a Recreation Vehicle for Accessibility (289)2  
 Medical Expense - Nursing Home (238)2  
 Medical Expense - Outside Canada (292)2  
 Medical Expense - Renovation to Home and Van Modification (312)2  
 Medical Expense - School Tuition Fees (264)2  
 Medical Expense - Senior Citizens' Home (255)2  
 Medical Expense - Stair Lift (296)2  
 Medical Expense Supplement (199)12  
 Medical Expense Tax Credit (210)3, (289)2  
 Medical Expense - Travel Insurance (312)2  
 Medical Expense - Tuition Costs (343)2  
 Medical Expense - Van Adaptation (249)2  
 Medical Expense - Water Softener (323)2  
 Medical Expenses (48)1, (60)1, (71)1, (76)1, (90)1, (92)14, (104)2, (113)1, (152)1, (165)1, (166)17, (183)9, (204)6, (212)3, (214)3, (215)4, (216)4, (217)3, (220)4, (221)6, (227)2, (229)2, (235)4, (252)2, (261)1, (267)2, (268)2, (271)2, (299)2, (304)2, (306)1, (331)2, (342)2  
 Medical Expenses - Accommodation and Travel (320)2  
 Medical Expenses - Attention Deficit Disorder (222)3  
 Medical Expenses - Block Fees (318)2  
 Medical Expenses - Chelation Therapy (198)11, (321)2  
 Medical Expenses - Cosmetic Procedures (346)2, (349)2  
 Medical Expenses - Cosmetic or Elective Surgery (277)2  
 Medical Expenses - Cosmetic Surgery (211)10  
 Medical Expenses - Counsellors (297)2  
 Medical Expenses - Dependants (307)2  
 Medical Expenses - Dependent Relative (302)2  
 Medical Expenses - Drugs (307)2, (341)2  
 Medical Expenses - Equipment (294)2  
 Medical Expenses - Grandparents Pay (222)3  
 Medical Expenses - Hot Tub (211)10, (224)6, (238)2, (249)2, (255)2, (259)2, (269)2, (278)2, (279)2, (292)2  
 Medical Expenses Incurred Outside Canada (269)2  
 Medical Expenses - Magnifier (198)11  
 Medical Expenses - Massage Therapists (243)2  
 Medical Expenses - Massage Therapy (286)2  
 Medical Expenses - Medical Practitioner (293)2, (321)2  
 Medical Expenses - Medicinal, Nutritional and Herbal Supplements (310)2  
 Medical Expenses - Modifications (223)2  
 Medical Expenses - Moving Expenses (211)10, (248)2  
 Medical Expense - Music Therapy (196)14  
 Medical Expenses - Nursing Home and Attendant Care (266)2  
 Medical Expenses - Nursing Home Fees (224)6  
 Medical Expenses - Nursing Home/Other Places (242)2  
 Medical Expenses - Nutritional Substances (245)2  
 Medical Expenses of Dependents (287)3  
 Medical Expenses - Out-of-Country (335)2  
 Medical Expenses Outside Canada - Reimbursed (256)2  
 Medical Expense - Paragraph 118.2(2)(e) (343)2  
 Medical Expenses - Personal Care Homes (286)2  
 Medical Expenses - Plastic Surgery (277)2  
 Medical Expense - Private School (209)9  
 Medical Expense - Recorded by a Pharmacist (271)2  
 Medical Expenses - Renovation to a Rented Apartment (218)3  
 Medical Expenses - Renovations (242)2, (256)2, (259)2, (260)2, (270)2, (278)2, (280)2, (318)2, (341)2  
 Medical Expenses - Replacing Carpets with Hardwood Flooring (327)2  
 Medical Expenses - Resorts (248)2  
 Medical Expenses - Retirement Home (223)2, (260)2, (261)2, (266)2, (283)2  
 Medical Expenses - Sealed Combustion Furnace (198)11  
 Medical Expenses - Seniors' Home (224)6  
 Medical Expense - Special Schools (271)2  
 Medical Expense - Sperm Banking (254)2  
 Medical Expenses - Supplementary Nursing Care (259)2  
 Medical Expenses - Supplements and Organic Food (259)2  
 Medical Expense - Surrogate Mother (324)2  
 Medical Expenses - Terminal T1 (307)2  
 Medical Expenses - Therapist (211)10  
 Medical Expenses - Travel (192)2, (197)12, (205)9, (242)2, (327)2, (328)2, (332)2, (340)2, (343)2  
 Medical Expenses - Travel and Lodging (318)2  
 Medical Expenses - Travel Expenses (269)2  
 Medical Expenses - Tuition Fees (120)7, (272)2, (287)3, (327)2, (333)2  
 Medical Expenses - Tuition, Travel (309)2  
 Medical Expense - Tutoring Services (233)2, (311)2  
 Medical Expenses U.S. - (164)20  
 Medical Expenses - Vitamins and Supplements (242)2  
 Medical Expenses - Vitamins, Herbs and Metal Supplements (248)2  
 Medical Expenses - Vitamins, Herbs, Organic and Natural Foods, Bottled Water (255)2  
 Medical Expense - Weight Loss Clinic (349)2  
 Medical Expense - Weight Loss Program (346)2  
 Medical Expense - Weight Management Program (272)2  
 Medical Practitioner (310)2  
 Medical Reports for Litigation (310)2  
 Medical - Travel Expenses (250)2  
 Membership Dues (96)1, (192)1, (279)4  
 Membership in a Health Club (281)3  
 Mental and Physical Impairment Credit (290)2  
 Mental Distress Damages (210)4  
 Mexican Stock Exchange (137)1  
 Mexico (303)1, (310)1  
 Michigan Business Tax (320)15  
 Michigan Single-Business Tax (SBT) (214)19, (233)18, (302)11  
 Midwives (306)1, (318)12  
 Migration (208)2, (227)1, (228)8  
 Migration/Trust Rules (218)18  
 Mileage Allowance (307)3  
 Mileage Reimbursements (342)4  
 Millennium Bug (199)1  
 Millennium Bug Expenditures (206)1, (211)4  
 Millennium Scholarships (219)10  
 MinDirect Service (337)1  
 Mine Reclamation Funds (151)8  
 Mineral Rights (309)4  
 Mining Operations (157)1  
 Mining Tax Credit (244)2  
 Minister of National Revenue, Keith Ashfield (343)1  
 Minor Hockey Association (204)18  
 Miscellaneous Receipts (127)1  
 Misrepresentations (85)8  
 Missing Receipts (349)3  
 Mobile Homes (329)4, (341)4  
 Mobile Homes - Class 10 (304)4  
 Money Borrowed to Pay a Dividend (327)4  
 Money Laundering (222)1, (223)1, (225)15, (243)1, (244)1, (245)16, (248)20, (250)1, (255)17, (256)11, (306)1  
 Money Laundering Bill C-22 (228)1  
 Money Laundering Regulations (235)1, (237)19, (260)1  
 Money Purchase Pension Plans (123)1  
 Mongolian (224)1  
 Monthly Statement of Account (154)18  
 More Than Five Full-Time Employees (101)4, (333)6  
 Mortgage in an RRRSP (339)11  
 Mortgage Interest Reimbursement (189)5  
 Mortgage Interest Subsidy (182)3  
 Mortgage Interest Subsidy - Taxable (165)2  
 Mortgage Investment Corporations (205)1  
 Mortgage Guarantee (184)20  
 Motor Home (271)7, (292)4  
 Motor Vehicle Allowance (231)5  
 Motor Vehicle Expense Deduction (277)3  
 Motor Vehicle Expenses (200)5, (279)4, (286)1, (322)3  
 Motor Vehicle Log Book (285)2  
 Motor Vehicles (271)2  
 Moving Expenses (60)7, (80)12, (101)3, (127)9, (143)1, (171)20, (182)3, (183)9, (184)4, (185)2, (188)9, (191)3, (199)7, (201)5, (208)13, (216)4, (220)5, (232)2, (237)1, (241)2, (243)2, (245)2, (261)1, (264)2, (276)2, (282)2, (283)2, (287)3, (291)2, (293)2, (300)2, (306)1, (307)2, (310)2, (314)2, (332)2, (336)2, (343)2  
 Moving Expenses as a Medical Expense Tax Credit (298)2  
 Moving Expense Benefit (256)3  
 Moving Expenses - GST (346)2  
 Moving Expenses - Meaning of New Work Location (338)2  
 Moving Expense - Mortgage Interest (196)14  
 Moving Expenses - No Time Restriction (331)2  
 Moving Expenses - Ordinarily Resident (338)2  
 Moving Expenses - Proprietor (292)2  
 Moving Expenses - Reimbursements (196)2, (309)3  
 Moving Expenses - Students (294)2  
 Moving to Canada (347)13  
 Moving to the U.S. (68)6, (88)9, (111)14, (325)11, (346)14  
 Multi-Year Data Forms (211)20  
 Multi-Year Data Printout (260)13  
 Multiple Life Insurance Policies (230)12  
 Multiple Testamentary Trusts (295)12  
 Multiple Trusts (220)18, (258)16  
 Multiple Wills (266)13  
 Multiple-Unit Residential Buildings (55)17, (61)19, (62)5, (147)1  
 Municipalities (271)1  
 Municipality and Metropolitan Area (335)3  
 Musician (328)4  
 Musician Business Losses (327)4  
 Musician - Expectation of Profit (239)4  
 Musicians and Other Performers (46)1, (105)1, (116)19  
 Must Prove Cost Base (314)6  
 Mutual Administrative Assistance in Tax Matters (274)1  
 Mutual Agreement Procedure (289)12  
 Mutual Funds (232)3, (235)7, (236)9, (245)9, (258)4, (281)4, (293)4  
 Mutual Fund Companies (185)1  
 Mutual Fund Corporation (238)5, (247)4  
 Mutual Fund Investments (216)18  
 Mutual Fund Limited Partnerships (156)16  
 Mutual Fund Salesperson Assigns Commission Income to a Corporation (298)8  
 Mutual Fund Sales Persons (242)5  
 Mutual Fund Units (243)5  
 Mutual Funds (165)11, (174)16, (184)4, (188)11, (211)9  
 Mutual Funds for Individuals (317)4, (329)4  
 Mutual Funds - SWP (202)9  
 Mutual Funds Trading in Futures Contracts (182)3  
 Mutual Fund Trust (168)1, (246)4, (288)2  
 Mutual "Switch" Funds (203)7  
 My Account (267)1, (275)11, (280)1, (282)9, (283)11, (294)12, (312)1, (313)1  
 My Business Account (303)1, (316)13, (321)1, (328)1, (339)1  
 My Business Account for Charities' Accounts (339)1  
 My Payment (343)1  
 My Payment Service (339)1  
 NR4 Return (316)1  
 Namibia (291)1, (345)1  
 Nannies (334)13  
 Nannies - Child Care Expenses (149)2  
 Nanny Expenses (129)20  
 National Arts Service Organization (124)6  
 National Joint Council Travel Directives (349)9  
 National Trade Associations (287)16  
 Native Tax Exemption (256)20  
 Natives (259)13  
 Natural Person - Jail Time (349)10  
 Natural Persons (315)10, (339)9  
 Negligence Suit (114)9  
 Net Capital Loss Flexibility (120)17  
 Net Income Stabilization Account (NISA) (121)17, (152)19, (153)15, (254)17, (255)13, (259)12  
 Net Worth (221)16, (289)7, (324)11  
 Net Worth Assessment (41)14, (60)4, (73)9, (82)7, (95)15, (120)13, (125)10, (132)4, (133)16, (162)5, (178)32, (280)6, (285)12, (304)11, (317)8, (340)8  
 Net Worth Method - Gambling Activities (293)10  
 NETFILE (222)13, (225)1, (231)7, (232)12, (266)8, (270)8  
 Netherlands (198)1  
 Netherlands Antilles (338)1  
 Netherlands Holding Company (334)10  
 Neuman (202)18, (208)2  
 New Audit Approach (343)10  
 New Brunswick (305)15, (333)15  
 New Capital Loss/Capital Dividend Account Rules (185)19  
 New Dividend Rules (311)1  
 New Graduates (345)1, (346)1  
 New Hires Program (186)1, (196)18, (199)11  
 New Housing Rebate (258)1  
 New Residents (281)1  
 Newcomers to Canada (329)1  
 Newfoundland and Labrador (304)15, (333)15

- Newly Incorporated Business (286)5  
NEXUS (248)1  
NHL Hockey Players (248)7  
Nigerian Fraud (254)19  
Nigerian Scams (185)19, (230)19, (317)16  
NIL Assessments (78)5, (84)10, (146)13, (178)19  
NISA (131)19, (133)7, (134)21, (143)15, (149)7, (150)4, (245)13, (266)12  
NISA Application Forms (140)19  
NISA Cattle (126)12  
NISA and Other Farm Issues (141)13  
NISA Funds - Not Seizable by Creditors (257)12  
NISA Seizure (254)17  
NISA Wind Down (270)12  
No Capital Gain Exemption (320)5  
No Documentation (254)4  
No Penalty - Accountant's Fault (152)7  
No Personal Liability for Corporate Tax (181)4  
No Reasonable Expectation of Profit (165)4  
No Receipts - Messengers (282)4  
No Retroactive Journal Entries (302)7  
Non-Arm's Length Expenses (142)1  
Non-Arm's Length Loans (167)2  
Non-Arm's Length Sale of Passenger Vehicle (269)4  
Non-Arm's Length Transfer (177)23, (288)12  
Non-Arm's Length Transactions with Non-Residents (138)4  
Non-Business Foreign Tax Credit (333)2  
Non-Capital Loss (146)6  
Non-Compete Amounts (225)4, (245)7, (258)5, (260)11, (265)7, (266)5  
Non-Competition Agreements (284)6, (329)6  
Non-Competition Amounts (243)7  
Non-Competition Clause - Non-Taxable (185)8, (187)9, (189)7  
Non-Competition Payment (204)4, (223)11, (249)19, (255)1, (262)15, (263)4, (267)7  
Non-Filer (299)13  
Non-Interest Bearing Loan to a Sister Corporation (315)4  
Non-Interest Bearing Shareholder Loans (93)17  
Non-Qualified Investments of RRSPs (126)1  
Non-Profit Organization (83)1, (112)1, (117)10, (136)17, (140)6, (141)17, (147)1, (149)1, (153)9, (205)5, (206)14, (226)10, (229)1, (230)14, (242)10, (256)8, (273)11, (275)5, (280)1, (291)12, (303)10, (341)9, (345)12  
Non-Profit Organization - Filing Requirements (346)10  
Non-Profit Organization - Golf Club (186)17  
Non-Profit Organization - Golf Course (248)8  
Non-Profit Organization Information Return (180)22  
Non-Profit Organization - Investment Income (219)22  
Non-Profit Organization - Recreation Facility (173)15  
Non-Profit Organizations - Form T1044 (E) (147)13  
Non-Resident (251)15, (329)1, (342)12  
Non-Resident - Actors (181)10  
Non-Resident Aliens - U.S. Taxation (311)14  
Non-Resident - Athletes (181)10  
Non-Resident Beneficiary (280)11  
Non-Resident - Canadian Bank Account (204)15  
Non-Resident - Capital Interest (313)10  
Non-Resident Clearance Certificate Form T2062 (337)14  
Non-Resident Corporation - Must File a T2 (313)11  
Non-Resident Corporations (226)16, (229)19, (238)17, (334)10  
Non-Resident Disposes (304)12  
Non-Resident - Filing Canadian Return for Rental Property (204)15  
Non-Resident Former Partner (306)6  
Non-Residential Buildings (345)4  
Non-Residents (64)1, (68)5, (77)12, (80)1, (81)1, (96)1, (129)1, (130)1, (185)7, (185)14, (228)13, (234)1, (256)1, (281)1, (300)1, (316)1, (318)1  
Non-Residents and Deemed Residents (298)1  
Non-Resident Election (153)1  
Non-Resident Electing Under Section 216 - (199)1  
Non-Resident Employer (287)14  
Non-Resident Employer/Employee - CPP Requirements (299)15  
Non-Resident Forms (92)7  
Non-Resident Individuals Who Receive Canada Pension Plan (or Quebec Pension Plan) and Old Age Security (162)1  
Non-Resident Leader (130)1  
Non-Resident - Life Insurance (187)11  
Non-Resident Owned Rental Property (240)17, (243)14  
Non-Resident Owning Canadian Rental Property (247)15  
Non-Resident - Performers (213)18  
Non-Resident Performers in Canada (219)20  
Non-Resident Professional Athletes (244)18  
Non-Resident RRSP Beneficiary (282)8  
Non-Resident - Rental Income (177)20, (235)16, (308)1, (329)1  
Non-Resident - Rental Property (185)15, (187)11  
Non-Resident Recipients (336)1  
Non-Resident - Section 217 Election (116)5  
Non-Resident Shareholders (142)1  
Non-Resident Tax (126)10  
Non-Resident Tax Withholding (340)1  
Nova Scotia (334)13  
Nova Scotia Budget, April 6, 2010 (345)15  
Nova Scotia - Child Support (160)20  
Nova Scotia Unlimited Liability Company (NSULC) (243)16  
November 14, 2005 Economic Statement (293)1  
Nursing Home (195)17, (205)12, (249)2, (257)2, (331)2, (342)2  
Nursing Home and Attendant Care Medical Expenses (299)2  
OAS (168)8  
OAS/Family Allowance Clawback (100)13, (115)16  
Obama International Tax Proposals (335)13  
Objection (301)1  
Objection and Appeal Process (291)1  
Objection and Appeal Rights (292)1  
Objections and Appeals (301)13  
October 18, 2000 Economic Statement (235)1  
October 30, 2007 Economic Statement (316)5  
October 18, 2000 - Federal Mini-Budget (231)2, (234)1  
October 18, 2000 Mini-Budget - Child and Family Benefits (232)4  
October 18, 2000 Mini-Budget Proposal - Capital Gain (232)3  
Office Expenses (41)17, (67)7, (73)6  
Office in Home (204)9, (285)3, (286)4, (306)3  
Office in Home - Employee (95)18, (100)3, (311)3  
Office in the Home Expenses (208)10, (243)4  
Office Parties (254)19, (258)20  
Offset of CCRRA Interest (222)20  
Offshore Accounts (248)18  
Offshore Income (345)8  
(82)1, (83)1, (91)2, (94)16  
Northern Benefits Deduction (115)8  
Northern and Intermediate Zone Residents (226)5  
Northern and Isolated Areas (100)1  
Northern Residence Deduction (263)5  
Northern Residents (218)3  
Northern Resident Deduction - Travel Expenses (208)10  
Northern Residents' Deduction (109)5, (113)1, (115)1, (151)1, (174)20, (213)5, (229)4, (231)5, (236)2, (280)2, (295)2, (306)1, (318)2, (327)1, (344)2, (346)2  
Northern Residents Deduction - Travel Benefit (267)2  
Northern Travel Deduction (289)2  
Northern Zone Deduction (230)2  
Northwest Territories (303)15  
Northwest Territories 2006 Budget (296)17  
Not at Arm's Length (241)6  
Not-For-Profit Entities (324)13  
Notice of Appeal (105)7, (335)9  
Notice of Appeal to Tax Court (285)12  
Notice of Assessment (227)13, (324)11  
Notice of Determination of Loss (85)1  
Notice of Objection (38)15, (38)16, (39)29, (47)8, (48)10, (52)11, (69)9, (77)17, (78)2, (80)13, (84)9, (109)8, (122)13, (124)8, (128)4, (132)6, (158)16, (159)1, (159)3, (160)10, (162)1, (173)9, (232)12, (257)19, (280)6, (283)11, (289)7, (292)12, (300)9, (328)10, (337)11, (339)9, (344)3  
Notice of Objection - Access to CRA Working Papers (342)9  
Notice of Objection - Extension of Time to File (167)8  
Notice of Objection - Large Corporation (289)6  
Notice of Objection - Late (170)3  
Notice to Provide Information (322)10  
Nova Scotia (334)13  
Nova Scotia Budget, April 6, 2010 (345)15  
Nova Scotia - Child Support (160)20  
Nova Scotia Unlimited Liability Company (NSULC) (243)16  
November 14, 2005 Economic Statement (293)1  
Nursing Home (195)17, (205)12, (249)2, (257)2, (331)2, (342)2  
Nursing Home and Attendant Care Medical Expenses (299)2  
OAS (168)8  
OAS/Family Allowance Clawback (100)13, (115)16  
Obama International Tax Proposals (335)13  
Objection (301)1  
Objection and Appeal Process (291)1  
Objection and Appeal Rights (292)1  
Objections and Appeals (301)13  
October 18, 2000 Economic Statement (235)1  
October 30, 2007 Economic Statement (316)5  
October 18, 2000 - Federal Mini-Budget (231)2, (234)1  
October 18, 2000 Mini-Budget - Child and Family Benefits (232)4  
October 18, 2000 Mini-Budget Proposal - Capital Gain (232)3  
Office Expenses (41)17, (67)7, (73)6  
Office in Home (204)9, (285)3, (286)4, (306)3  
Office in Home - Employee (95)18, (100)3, (311)3  
Office in the Home Expenses (208)10, (243)4  
Office Parties (254)19, (258)20  
Offset of CCRRA Interest (222)20  
Offshore Accounts (248)18  
Offshore Income (345)8  
Offshore Investments (167)3, (171)11, (171)15, (172)11, (202)16  
Offshore Investment Reporting (172)1  
Offshore Investment Fund (38)5, (95)10  
Offshore Reporting (184)6  
Offshore Tax Havens (284)15  
Oil and Gas (44)1, (45)22, (54)1, (56)19, (57)1, (58)1, (63)1, (74)1, (81)1, (82)1, (217)1  
Oil and Gas Company Payments to Landowners (333)12  
Oil and Gas Property Expenses (147)1  
Old Age Security (184)16, (234)2, (264)1, (279)2, (298)2  
Old Age Security Clawback (213)17, (278)12, (290)2, (313)2  
Old Age Security Return for Non-Residents (257)17  
Old Age Security - Source Deductions (199)11  
Old Age Security EB (164)10, (169)18, (174)15  
Old Age Security Act (90)18, (136)6, (171)20, (180)4  
Old Age Security Supplement (217)14  
Olympic Medals (337)15  
Oman (277)1, (295)1  
Ombudsman (320)1, (333)1  
Ombudsman Office (311)1  
On Farm Land Transfers from Parent to Child (140)19  
One-Plus-One (207)13  
One-Plus-One Policy (202)17  
Online Request for Business (267)1  
On-Line Tuition Fees (305)2  
Ontario (46)18, (305)15, (306)14, (318)12, (320)15, (321)16, (333)15, (339)1, (341)1  
Ontario and B.C. Transitional Rules (346)15  
Ontario and British Columbia Transition to the HST (345)15  
Ontario Biogas Systems Financial Assistance Program (325)14  
Ontario HST/Exemptions (340)13  
Ontario HST Legislation (343)15  
Ontario HST Transitional Rules (344)15  
Ontario Harmonization (323)14  
Ontario Health Premium (278)2, (302)3  
Ontario - Hepatitis C Assistance Plan (212)15  
Ontario Hospital Insurance Plan (OHIP) Reimbursement (255)2  
"Ontario Incredible" (103)16  
Ontario Land Transfer Tax (261)16  
Ontario Labour Sponsor Investment Fund Tax Credit (291)16  
Ontario Labour-Sponsored Investment Funds (290)13  
Ontario - Marriage Breakdown (180)10  
Ontario Microfit Program (349)18  
Ontario - Private School Tuition (242)16  
Ontario Probate Fees (215)22  
Ontario Property Tax Credit - Nursing Home (269)18  
Ontario Relief (202)18  
Ontario Retail Sales Tax (333)15  
Ontario's Northern Tax Incentive Zone (264)17  
Ontario Workplace Safety and Insurance Board (319)11  
Operating a Registered Charity (326)12  
Operating Benefit (156)1  
Option (67)1, (107)16  
Options (208)2  
Oral Agreement to Sell (216)7  
Orion Foundation (346)1  
Organization Chart (239)1  
Overpayments from Canada Pension Plan (153)18  
Overseas Employment (45)13, (108)1  
Overseas Employment Tax Credit (144)6, (151)12, (161)12,

(173)12, (175)1, (176)14, (178)14, (183)9, (185)2, (197)4, (200)7, (203)11, (215)14, (220)7, (221)3, (229)4, (236)3, (256)3, (264)1, (266)3, (275)1, (276)16, (281)13, (286)3, (293)3, (301)3, (302)3, (309)3, (314)2, (318)3, (319)3, (320)3, (328)3  
 Overseas Employment Tax Credit - Employment Agency - Ouch! (254)10  
 Overseas Employment Tax Credit - One-Person Corporation (254)10  
 Overtime Meal Allowances (299)3, (311)3, (341)3, (343)3  
 Overtime Meals (335)3  
 Owner-Managed Business (63)12  
 Owner/Manager Remuneration (146)3, (243)6, (277)4  
 Owner-Manager Remuneration - Capital Gain (249)11  
 Owner-Manager Tax Planning and Tax Rates (158)5  
 Ownership of Property (317)11

PIPEDA (273)7  
 Paid-Up Capital (170)1  
 Palm Pilot Reimbursement (282)3  
 Paragraph 18(1)(l) - Use of a Lodge (236)9  
 Paragraph 20(1)(m) Reserve (200)3  
 Paragraph 55(5)(f) Designation (186)14  
 Paragraph 88(1)(d) (345)9  
 Paragraph 88(1)(d) Post-Mortem Bump (332)11  
 Paragraph 110.6(14)(b) (310)9  
 Paragraph 110.6(14)(f) (311)6  
 Paragraph 118.2(2)(e) (271)2  
 Paragraph 251(5)(b) (292)9, (302)6  
 Parked Debt Obligation (171)4, (180)17  
 Parking (322)3, (329)3, (331)3  
 Parking Benefits (181)8, (211)6  
 Parking - Not a Taxable Benefit (345)3  
 Parking Provided by Employer (182)5  
 Parking Spot - More Bad News (202)6  
 ParkLane Financial Group (326)1  
 Part I.3 Tax - Large Corporations Tax (289)6  
 Part III.1 Corporate Tax Return (308)17  
 Part IV Tax (298)8, (337)8  
 Part IV Tax Circular Calculation (285)6  
 Part Dispositions (235)14  
 Participating Interest (299)4  
 Participating Loans (134)6, 191(4), (209)4, (283)4  
 Participating Mortgage (96)15  
 Participating Payments (208)2  
 Participatory Payments (202)8  
 Partition of Property (124)9, (227)15, (311)12  
 Partner (182)3, (183)4  
 Partner Cannot be an Employee (294)9  
 Partner Capital Cost Allowance (160)10  
 Partner Rebate (317)1  
 Partner Uses a Corporation (294)9  
 Partner Using Professional Corporation (299)11  
 Partners (251)8  
 Partner's Professional Corporation (310)5  
 Partners - Retiring (155)9  
 Partners - Liability (188)10  
 Partnership (43)17, (45)17, (48)6, (49)17, (56)12, (59)6, (61)1, (64)12, (70)6, (73)7, (73)12, (75)1, (93)20, (95)1, (96)1, (97)5, (99)1, (104)15, (113)11, (118)1, (153)11, (154)12, (157)12, (166), (168)1, (169)7, (179)12, (180)8, (182)7, (189)12, (221)21, (233)13, (237)1, (240)5, (296)10, (312)1, (312)7  
 Partnership - Adjusted Cost Base (178)13, (188)10, (257)15  
 Partnership Becomes a Proprietorship (177)17

Partnership - Buy Out - A Problem (246)11  
 Partnership - Contract Expenses Paid to a Spouse Partner (215)16  
 Partnership Debt Forgiveness (228)16  
 Partnership - Debt Outside the Partnership (240)9  
 Partnership Debts (133)6  
 Partnership -Forgiveness of Debt (170)9  
 Partnership Income (124)5  
 Partnership Income Allocation (229)10  
 Partnership - Income/Loss Allocation (264)9  
 Partnership - Income/Loss Allocation for Partners (258)8, (260)9  
 Partnership - Incorporation (245)12, (252)11, (279)12, (305)8, (307)8  
 Partnership - Incorporation of Partnership (272)8  
 Partnership - Incorporation of a Professional Partnership (247)11  
 Partnership Information Return (99)1, (162)1, (230)9, (235)12, (280)1, (293)1, (308)12, (309)1, (321)1  
 Partnership Interest (100)1, (119)8, (181)1, (186)9  
 Partnership Interest -ACB (177)17, (189)2, (199)1  
 Partnership Interest Disposition (125)9  
 Partnership Interest Loss (308)12  
 Partnership Life Insurance (253)9  
 Partnerships -Management Partnership (177)17  
 Partnership -Negative Adjusted Cost Base (171)7  
 Partnership -New Partners (170)9  
 Partnership - Outside Financing (239)15  
 Partnership - Professional Corporations (250)11, (309)14, (311)11, (343)11  
 Partnership - Reassessment Period (247)11  
 Partnership Reorganization (316)9, (340)7  
 Partnership Reporting Obligations (260)9  
 Partnership - Residual Interest (178)13  
 Partnership Returns (101)1, (101)14, (281)1  
 Partnership Rollovers (93)19  
 Partnership - Salary Allocation (263)8  
 Partnership - Section 80 - Forgiveness of Debt (236)13  
 Partnership - Tax-Free Wind-up (250)11  
 Partnership - Use of a Corporation (295)11  
 Partnership Wind-Up (140)5, (193)14, (239)15, (271)6  
 Partnership Withdrawal (225)6  
 Partnership Withdrawal -Capital Gain (145)4  
 Partnership Vs. Joint Venture (98)5, (212)10, (222)12  
 Partnerships - 1995 Stub Period Reserve (239)15  
 Partnerships and Statute-Barred Dates (303)11  
 Partnerships -Corporate (170)9  
 Partnerships - Estate Freezing (198)3  
 Partnerships - Losses Deductible (235)12  
 Partnerships - Status of Assets (238)9  
 Part II.1 Tax (83)2, (125)1  
 Part IV Tax (81)8, (87)11, (103)3, (126)1, (150)4, (151)8, (169)18  
 Part VIII Tax (54)3  
 Part XIII Tax (317)1  
 Part XIII Withholding Tax (104)14, (175)1, (322)12  
 Part XVII Assets (82)1  
 Part-Time Education Tax Credit (216)4  
 Part-Time Students (199)5  
 Part-Year Resident (130)4  
 Partner - Choose Carefully (186)16  
 Party and Party Costs (145)7  
 Passenger Vehicle (97)1, (138)2, (165)16, (170)16, (237)9, (248)19, (275)18, (320)3  
 Passive Foreign Investment Company (250)16

Passive Investors (105)8  
 Passports (306)12  
 Past Service Pension Adjustment (220)1  
 Pastoral Agents within the Roman Catholic Church (328)2, (340)3  
 Patronage Dividends (323)6  
 Pay Equity (222)1, (232)9, (236)3  
 Pay Equity - Estates - Wow a Windfall! (231)5  
 Pay Equity Payments (229)4  
 Pay Equity Settlements (224)10  
 Pay in Lieu of Notice (283)3  
 Payables (69)16  
 Paying the Income Tax Before the Reassessment (128)22  
 Payment to Annuitant of RRSP/RRIF (335)2  
 Payment to Employees to Reimburse for Losses on the Surrender of Stock Options (317)4  
 Payments to Non-Residents (308)15  
 Payments to Non-Residents for Services Provided in Canada (341)1  
 Payroll and Capital Taxes (125)21, (138)1, (140)1, (147)1, (160)1, (185)1, (196)1, (222)1, (233)1, (258)1  
 Payroll Deduction Tables (299)1  
 Payroll Deductions (232)11, (256)7, (275)11, (304)1  
 Payroll Deductions and Remittances (293)3, (317)1, (318)1  
 Payroll Deductions on Tips (298)3  
 Payroll Deductions Online Calculator (303)1, (306)1, (332)1  
 Payroll Information Returns (150)10  
 Payroll Remittances (264)1  
 Payroll Remitting Status (306)1  
 Payroll Reporting (113)112  
 Payroll Source Deductions (126)2, (221)9  
 Payroll Tax (231)19  
 Penalties (38)8, (43)3, (44)6, (51)17, (RO52)14, (56)13, (57)12, (58)16, (61)17, (62)6, (65)13, (72)14, (73)9, (81)4, (83)2, (88)1, (90)6, (92)15, (97)5, (105)15, (114)1, (146)14, (156)5, (159)19, (203)10, (253)13, (271)12, (304)12, (316)15  
 Penalties/Fines (223)19  
 Penalties and Fines and Related Interest (289)3  
 Penalties on Late Payroll Remittances (271)12  
 Penalty -2 Reassessments in 4 Years (136)18, (138)3  
 Penalty and Interest Charges (121)3  
 Penalty and Interest Waiver (175)14  
 Penalty/Fine - Deductible (221)7  
 Penalty Not Waived (203)16  
 Pension (104)4  
 Pension Adjustment (323)1  
 Pension Adjustment -RRSP (132)11  
 Pension Adjustment Reversals (199)17, (202)15, (207)1, (208)4, (220)1  
 Pension Benefits (126)1, (154)1  
 Pension Benefit Entitlement (217)13  
 Pension Deduction (90)11, (92)1, (104)5  
 Pension Income (275)14, (307)6  
 Pension Income Credit (304)1, (304)2  
 Pension Income Inclusion - Back Pay (198)18  
 Pension Income Splitting (306)2, (313)10, (318)2  
 Pension Plans (69)1, (77)1, (93)20, (283)1  
 Pension/RRSP - Foreign Content (244)17  
 Pension Reform (84)4, (85)3, (127)1, (148)1  
 Pension Splitting (325)10, (343)2  
 Pension Tax Credit (96)1, (154)1, (180)1, (302)2  
 Pensions (184)16, (241)13, (336)10  
 Per Diems (199)9, (320)3  
 Performing Artist (248)12, (250)1

Performing and Creative Artists (146)7, (171)1, (238)1  
 Periodicals (168)1  
 Permanent Establishment (48)1, (166)4, (171)1, (228)2, (276)1, (285)1, (286)1, (288)16, (291)9, (295)15, (298)1, (333)6, (346)7  
 Permanent Establishment of a Corporation (269)1  
 Personal Exemptions (70)8, (81)17  
 Personal Expense - Benefit to Shareholder (223)9  
 Personal Guarantee (110)2, (126)19  
 Personal Income Tax Amount (293)1  
 Personal Income Tax Amounts for 2006 and 2007 (306)2  
 Personal Income Tax Rates (325)14  
 Personal Income Tax Refunds (326)10  
 Personal Information Protection and Electronic Documents Act (268)8  
 Personal Injury Awards (213)6  
 Personal Liability for Unpaid Corporate Taxes (123)9  
 Personal Residence (226)7  
 Personal Service Business (45)21, (47)4, (49)7, (91)1, (99)6, (121)6, (125)11, (133)12, (135)8, (161)13, (171)20, (200)14, (243)8, (249)15, (255)10, (281)6, (287)5, (289)6, (294)8, (316)8, (321)8, (323)7, (333)6, (339)8, (345)11  
 Personal Service Business Corporations (227)7, (273)8, (292)6, (316)4  
 Personal Service Business -Not (143)9  
 Personal Service Contracts (328)13  
 Personal Tax Brackets (270)1  
 Personal Tax Carryforward Information (155)3  
 Personal Tax Changes (115)12  
 Personal Tax Credit for Parent (308)2  
 Personal Tax Credits (199)1, (199)3  
 Personal Taxes (344)1  
 Personal Tax Forms (151)10  
 Personal Tax Information (150)7  
 Personal Tax Instalments (100)16, (160)14  
 Personal Tax - Online Requests (246)2  
 Personal Tax Planning (127)4, (139)4  
 Personal Tax - Rate Planning (307)2  
 Personal Tax Rates (239)2  
 Personal Tax Rates on Dividends (340)2  
 Personal Tax Refund (323)1  
 Personal Tax Return (44)16, (49)1, (67)1, (91)10, (91)12, (100)17, (146)1, (175)2  
 Personal Tax Return -Financial Statements (171)10  
 Personal Tax Returns Over the Internet (208)19  
 Personal Tax Return - Remind Client About (187)5  
 Personal Tax Return -Tax Credits (91)11  
 Personal Tax Returns - CRA Audit (292)12  
 Personal Tax Tips (318)2  
 Personal Travel (223)6, (225)4, (262)2  
 Personal Trust (312)12  
 Personal Use (236)3  
 Personal Use of a Car (152)13  
 Personal Use of Corporate Assets (120)11, (128)5  
 Personal Use of Corporate-Owned Condominium (195)3  
 Personal Use of Food Supplements (222)8  
 Personal Use Property (116)6  
 Peru (237)1, (241)1, (326)1, (337)1  
 Pet Expenses (269)4, (315)7  
 Peterborough Floods (284)10  
 PGRT (68)16  
 Phantom Stock (168)1  
 Phantom Stock Plan (238)3, (246)3  
 Pharmacist (271)16  
 Pharmacist - Medical Practitioner (269)2

- Phased Retirement (318)9  
 Pick-Up Trucks (320)4  
 Pilot's License (260)2  
 Pipeline Planning (346)11  
 Pipelines (266)1  
 Planning For the Future (104)6  
 Point of Sale (POS)/Computer Systems (339)4  
 Poker Earnings/Losses (320)4  
 Poland (340)1  
 Policy Loan Interest (344)4  
 Political Activities (268)14, (275)1  
 Political Contributions (126)1, (231)19, (264)1  
 Political Donation Credits (279)2  
 Political Donations (88)1, (205)18, (269)2, (275)1  
 Political Expenditures (51)12  
 Political Party (253)1  
 Pollution Control Property (43)1  
 Post-Dated Cheques (182)16  
 Post-Graduate Educational Fellowships (329)2  
 Post-Secondary Students - Outside Canada (341)2  
 Powers of Attorney (280)9  
 Practising Safe Tax (186)16, 194(4), (247)17  
 Practising Safe Tax - Checklists (155)7  
 Practising Safe Tax - Engagement Letters (219)18  
 Practising Safe Tax - General (155)5, (180)11  
 Practising Safe Tax - Internal Controls (155)6  
 Practising Safe Tax - Tax Mistake (242)6  
 Prairie Province Tax Conference (44)2, (82)2  
 Prairie Province Tax Conference 2004 (275)10  
 Pre-1972 Depreciable Property (181)1  
 Pre-Authorized Payment Plan (237)1  
 Pre-Judgment Interest (205)11, (259)4, (269)4  
 Preferred Beneficiary Elections (78)9, (83)1, (96)1, (142)3, (175)20, (186)8  
 Preferred Beneficiary Election Elimination (170)8  
 Preferred Beneficiary Election (PBE) Late (183)14  
 Preferred Share Attributes (231)12  
 Preferred Shares (234)9  
 Premiums to a Provincial Drug Plan (305)3  
 Prepaid Expenses and Deferred Charges (187)1  
 Prepaid Funeral and Cemetery Plans (160)15  
 Prepaid Grain Storage (229)16  
 Preparing Returns for Deceased Persons (341)1  
 Prepayment Penalty - Deductible (305)4  
 Prescribed Annuity Contracts (94)12, (122)2, (308)2  
 Prescribed Forms -Photocopies and Faxes (146)17  
 Prescribed Interest Rate (93)1, (122)1, (129)20, (139)19, (140)1, (141)1, (156)16, (170)1, (185)1, (200)1, (205)1, (209)1, (221)1, (229)1, (234)1, (242)1, (244)1, (248)1, (259)1, (263)1, (266)1, (269)1, (275)1, (278)1, (281)1, (283)1, (287)1, (293)1, (296)1, (299)1, (302)1, (305)1, (308)1, (311)1, (314)1, (317)1, (320)1, (323)1, (326)1, (329)1, (332)1, (335)1, (339)1, (341)1, (344)1  
 Prescribed Stock Exchanges (222)1  
 Prescribed Zones (305)1  
 Price Adjustment Clause (97)13, (114)7, (235)2, (277)8  
 Principal Business Corporation (96)13  
 Principal Residence (39)30, (41)8, (43)18, (46)2, (46)15, (47)12, (49)2, (59)13, (60)15, (61)2, (64)13, (69)1, (69)7, (89)2, (131)10, (133)2, (161)2, (164)3, (167)1, (183)15, (196)14, (201)9, (205)7, (241)5, (264)1, (267)5, (269)8, (272)14, (276)5, (280)11, (281)5  
 Principal Residence - A Big Win (197)14  
 Principal Residence as Rental Property (289)3  
 Principal Residence - Bed and Breakfast (204)7  
 Principal Residence - The Change of Use Rules (338)5  
 Principal Residence - Common-Law Couples (140)3  
 Principal Residence Exemption (95)17, (106)11, (118)11, (132)3, (138)8, (141)1, (144)2, (147)6, (165)10, (169)10, (218)3, (226)4, (229)7, (230)5, (257)5, (259)5, (285)4, (293)5, (321)5, (328)5  
 Principal Residence Exemption - 20 Acres (220)6  
 Principal Residence Exemption - Bed and Breakfast (341)5  
 Principal Residence Exemption - Change in Use (220)6, (329)5  
 Principal Residence Exemption - Duplex (220)6  
 Principal Residence Exemption - Zoning Restrictions (220)6  
 Principal Residence - Home Builders (201)9  
 Principal Residence on Death (331)10  
 Principal Residence Owned By A Corporation (206)2  
 Principal Residence Rental (142)9  
 Printouts (302)1  
 Priority Claim (249)12  
 Private Foundation (244)16, (255)11, (279)8, (301)12, (309)8, (314)7, (322)1, (334)1, (346)10  
 Private Health Services Plan (73)1, (97)1, (99)9, (111)2, (124)12, (177)23, (189)3, (199)8, (202)6, (208)10, (210)3, (210)10, (223)10, (224)9, (225)4, (227)4, (230)7, (231)5, (233)4, (240)4, (243)3, (244)3, (245)5, (247)3, (248)6, (251)4, (258)4, (272)3, (276)4, (281)3, (282)3, (290)4, (291)4, (294)3, (295)6, (299)3, (301)4, (303)4, (304)3, (308)4, (316)3, (324)3, (325)6, (337)3, (341)3, (344)4, (347)3  
 Private Health Services Plan - Bad News (274)3  
 Private Health Service Plan - Cost-Plus Plan (283)4  
 Private Health Service Plan - Employee vs. Shareholder (285)5  
 Private Health Services Plan - For an Owner/Manager (267)3  
 Private Health Services Plan For A Proprietor (216)2  
 Private Health Service Plan for Sole Shareholder/Employee (297)6  
 Private Health Services Plan - Former Employees (278)3  
 Private Health Service Plan - Owner-Managers (326)5  
 Private Health Services Plan - Professional Corporation (289)5  
 Private Health Service Plan - Proprietor (274)3  
 Private School Fees (122)11  
 Private Schools (188)4  
 Privilege (149)11, (288)12  
 Privileged Document (89)12, (90)4, (103)11, (289)7  
 Probate (218)12  
 Probate Fees (207)15, (210)16, (275)9  
 Problem Areas (154)9  
 Problem Resolution Program (178)22, (185)1  
 Proceeds (61)10  
 Production or Use (172)17  
 Professionals (64)3  
 Professional Corporations (119)1, (260)7, (267)6, (290)13, (335)5, (339)8  
 Professional Development (277)3, (329)3  
 Professional Development Payments (292)3  
 Professional Education (251)4  
 Professional Income (91)4  
 Professional Incorporation - Ontario (259)19  
 Professional Liability (303)15  
 Professional Liability Insurance (161)4  
 Professional Liability Insurance - Y2K (213)19  
 Professional Member Initiation Fees (276)3  
 Professional Membership Dues (218)4, (312)3  
 Professional Membership Fees (210)2  
 Professional Services Supplied by a Partner's Corporation to the Partnership (331)4  
 Program for Export Market Development for Associations (299)1  
 Project Trident (331)1  
 Promissory Note (254)7  
 Proper Accounting (106)16  
 Property Settlement (298)11  
 Property Transfer (170)6  
 Property Transfer - Section 160 (194)3  
 Property Transferred at Non-Arm's Length (242)15  
 Proprietorship with Non-December 31 Yearend (295)4  
 Protocol Canada-France (173)1  
 Providing Information to Revenue Canada (132)2  
 Province of Residence (312)2, (313)2  
 Province or Territory (309)1  
 Provincial Allocation - Individuals (349)3  
 Provincial and Capital Taxes (282)1  
 Provincial Capital Taxes (315)6  
 Provincial Income Allocation (344)8  
 Provincial Income Tax (306)2  
 Provincial Issues (302)5  
 Provincial Payroll and Capital Taxes (210)1, (269)1  
 Provincial Residence (271)2, (315)2  
 Provincial Sales Tax (294)16, (347)9  
 Provincial Sales Tax Penalties (286)4, (305)4  
 Provincial Tax Credits (264)1  
 Public Facsimile Service (109)15  
 Public Foundation Status (262)10  
 Public Foundations (309)1, (318)10  
 Public Transit Tax Credit (314)2  
 Publicly Traded Securities to Public Charities (243)1  
 Publicly Traded Shares - Donation (192)13  
 Purchase and Sale of a Business (250)6, (254)6, (255)7, (334)7  
 Purchase of Shares from a Co-Owner (225)10  
 Purchase or Sale of a Business (67)10, (110)16, (184)8  
 Purchase and Sale of a Business - Capital Tax Trap (194)10  
 Purchase vs. Lease (253)6  
 Purchasing Assets (56)5  
 Purification (96)11, (123)6, (217)10  
 Purification/Crystallization (205)2, (207)8  
 Purification Ruling (141)1  
 Purification Transaction (177)4  
 Qualified Farm Property (122)10, (164)4, (174)11, (200)13, (201)16, (213)15, (217)12, (219)16, (220)16, (230)15, (231)14, (239)16, (256)13, (258)12, (261)10, (266)12, (273)13, (280)14, (291)11, (298)12, (323)6, (349)5  
 Qualified Farm Property - Land Owned by a Partnership (281)12  
 Qualified Farm Property - Rental Property (238)15  
 Qualified Farm Property - Repossessions (290)9  
 Qualified Farm Property - Transferred from a Parent (252)12  
 Qualified Farm Property - Unusual Issues (319)6  
 Qualified Farm Property - 1994 Capital Gain Exemption Election (286)7  
 Qualified Investments - Income Trusts (282)8  
 Qualified Small Business Corporation (126)20, (181)11, (188)19, (205)7, (217)6, (234)5, (243)5, (245)4, (341)5, (345)11  
 Qualified Small Business Corporation -Life Insurance (142)13  
 Qualified Small Business Corporation Share (92)6, (92)7, (113)14, (121)2, (122)8, (197)14, (201)13, (262)4, (349)4  
 Qualified Small Business Corporation Shares -A Problem (130)8  
 Qualified Small Business Corporation Shares - Purification (313)4  
 Qualified Small Business Corporation Status Ruling (141)1  
 Qualifying Farm Property (81)2, (104)15  
 Qualifying Retroactive Lump-Sum Payment (281)2  
 Quarterly Instalments (120)12, (331)2  
 Quebec (310)14, (333)15, (340)1  
 Quebec Aggressive Tax Planning Schemes (346)15  
 Quebec Change (320)15  
 Quebec's New Rules to Tax Trusts (256)20  
 Quebec Provincial Budget (181)20, (194)21  
 Quebec Reporting Requirements (278)16  
 Quebec Shuffle (191)17  
 Quebec -Targets the Underground Economy (160)12  
 Quebec Trust (299)1  
 Quick Access for Individuals (321)1  
 Quota (308)7  
 RCMP Relocation Allowances (217)2  
 R&D Consultant Fees (181)9  
 R&D - Late T661 (181)9  
 RD/TOH (75)1, (76)11, (80)1, (87)1  
 RESP (222)17, (231)16, (233)16  
 RHOSP (40)1, (40)6, (41)9, (43)1, (45)12, (48)17  
 RPP (43)1, (53)6, (57)1, (58)12, (87)16, (90)1, (92)4, (100)10, (104)1, (109)15  
 RPP Receipts - No Creditor Proof (136)4  
 RRIF (56)15, (57)1, (58)12, (71)4, (76)12, (88)10, (91)1, (316)1  
 RRIF Beneficiary (287)12  
 RRIF - Death (224)17  
 RRIF Direct Transfer (299)14  
 RRIF - Getting Remarried (231)16  
 RRIF - LSVCC (233)16  
 RRIF Repayment (316)10  
 RRIFs - The New Rules (130)13  
 RRIFs - Withholding Tax (244)17  
 RRIF - Transfer to Dependent Child (233)16, (252)13  
 RRSP (40)1, (41)11, (45)5, (46)1, (49)15, (51)6, (53)6, (53)10, (56)16, (57)1, (58)12, (59)4, (65)10, (75)1, (75)11, (87)17, (88)1, (88)17, (89)13, (90)1, (91)1, (95)6, (97)8, (102)16, (103)5, (104)3, (105)1, (117)19, (115)5, (119)1, (137)3, (148)14, (154)11, (162)8, (164)9, (173)5, (174)14, (176)5, (180)9, (182)10, (256)1, (264)10, (266)9, (292)1, (309)8, (316)1, (318)9, (319)1, (341)11  
 RRSPs and Mortgages (255)6  
 RRSPs and Other Registered Plans - Guide T4040 (231)1  
 RRSPs and RRIFs - Creditor Protection (312)1  
 RRSPs, RRIFs (210)1  
 RRSP/RRIF/RPP Rollover (267)11  
 RRSP/RRIF Share Investment (230)13  
 RRSP/RRIF - Testamentary Trusts (264)10, (280)11  
 RRSP and RRIF Fees (204)8  
 RRSP and RRIF Tax-Free Withdrawal Schemes (333)1  
 RRSP - 1998 Federal Budget - No AMT (200)15  
 RRSP Accounts (228)13  
 RRSP - Administration Fees (183)17  
 RRSP - Administration and Investment Management Fees (184)16  
 RRSP - Age 69 Withdrawal (177)14

- RRSP and TFSA Investments (344)11  
 RRSP Annuitant - Dies (185)4, (189)13  
 RRSP - Annulment (209)17  
 RRSP - Artificial Arrangement (275)19  
 RRSPs As a U.S. Resident (224)18  
 RRSP - Assignment (136)5  
 RRSP at Death (260)16  
 RRSP Attribution (172)14  
 RRSP - \$8,000 Over-Contribution (122)7  
 RRSP - Bankruptcy (165)12, (234)16  
 RRSP Beneficiaries (224)17  
 RRSP Beneficiary (248)17  
 RRSP - Beneficiary Designation (147)5, (219)13  
 RRSPs - Canada Savings Bonds (CSB) (170)12  
 RRSP - Carry-Forward (186)11, (295)9  
 RRSP Contribution (328)11  
 RRSP - Contribution Limits (134)13  
 RRSP - Contribution Limit Statement (123)13, (135)21  
 RRSP - Contribution Room (153)18  
 RRSP Contributions - Withdrawals (337)10  
 RRSP - Creditor Proof (276)10, (290)8, (302)14  
 RRSP - "Creditor Proofing" (120)4, (131)13, (175)17, (187)13  
 RRSP - Delay Deduction (181)17  
 RRSP - Death (165)12, (202)15, (224)17, (240)16, (284)13  
 RRSP - Eligible Investment (162)1, (198)15, (256)17  
 RRSP - Excess Contribution (101)15, (127)1, (154)1, (167)13  
 RRSP - Financially Dependent (231)16  
 RRSP - First Time Home Buyers (156)12  
 RRSP - Foreign Content (198)15, (221)10, (234)16, (236)19, (276)10  
 RRSP Foreign Content Loophole Closed (185)14  
 RRSP - Foreign Property (177)14, (211)1  
 RRSP - Foreign Stock Investments (220)19  
 RRSP Forms (286)15  
 RRSP - Fraudulent Scheme (309)13  
 RRSP Funds of a Debtor (310)6  
 RRSP Held by a U.S. Resident (218)17  
 RRSP - Home Buyers' Plan (129)12, (130)21, (145)11, (188)15, (276)10  
 RRSP - Home Purchase (132)13, 194(14)  
 RRSP Investment in Private Corporation Shares (210)14  
 RRSP - Investment in Shares of a Canadian-Controlled Private Corporation (219)13  
 RRSP - Investment in Shares of Credit Union (226)13  
 RRSP - Investments (145)10, (165)12, (171)14, (204)8  
 RRSP - Investments in Mortgages (213)17  
 RRSP - Leaving Canada (284)13  
 RRSP - Limit Overstated (125)12  
 RRSP - Loans (185)14  
 RRSP Losses After Death (261)12  
 RRSP - Management Fees and Investment Counsel Fees (200)15  
 RRSP - Marriage Breakdown (131)11  
 RRSP - Maturation in 1997 (192)16  
 RRSP - Mortgage (142)16, (233)16  
 RRSP - Moving to the U.S. (145)12, (187)13  
 RRSP - Non-Qualifying Investments (138)9, (219)13  
 RRSP - Non-Resident (218)17  
 RRSP - On Death (186)1  
 RRSP - Out and In (179)7  
 RRSP - Over-contributions (158)3, (170)12, (179)7, (192)16, (294)11, (311)13, (327)12, (331)10, (340)9  
 RRSP - Over-contribution in the Last Year (193)17  
 RRSP Overpayments - Penalty Waiver (328)11  
 RRSP - Penalties (165)12  
 RRSP - Pension Adjustment Reversal (PAR) (187)13  
 RRSP - Planning (234)16  
 RRSP Proceeds on Death (326)13  
 RRSP Project (335)1  
 RRSP Purchased by a Minor (244)17  
 RRSP - Qualified Investment (226)13, (250)15, (258)20, (272)9, (336)10  
 RRSP/RESP - Qualified Investments (251)14  
 RRSP - Qualified Investment - Mortgage (261)12  
 RRSP - Qualifying Investment (178)17, (189)2, (200)15  
 RRSP - Qualifying Share Investment (233)16  
 RRSP - Real Property Obtained on Mortgage Foreclosures (124)13  
 RRSP Reporting (263)16  
 RRSP Reporting - U.S. (265)14  
 RRSP - Retiring Allowance (188)15, (192)16  
 RRSP/RRIF (168)6  
 RRSP/RRIF Proceeds on Death (219)5  
 RRSP/RRIF - U.S. Reporting (269)16  
 RRSP - Rollover (182)11  
 RRSP - Rollover of IRA to RRSP (200)15  
 RRSP Rollover on Death to Child (222)17  
 RRSP - Rollover to Spouse (188)15  
 RRSP - Rollover to Two Spouses (194)14  
 RRSP - Rules (142)11  
 RRSP Seams (300)10, (306)7, (319)7  
 RRSP - Security (229)14  
 RRSP - Security Problem (218)17  
 RRSP - Selling your Home (181)17  
 RRSP - Small Business Investment Trust (284)13  
 RRSP - SPDRs, WEBS, DIAMONDS (209)17  
 RRSP - Spousal (131)12, (179)7, (200)15  
 RRSP - Spousal Trust Beneficiary of an RRSP (198)15  
 RRSP - Status Indians (173)5  
 RRSP Status on Bankruptcy (93)2  
 RRSP - Tax-Free Withdrawals (224)1  
 RRSP to a RRIF (230)13  
 RRSP Transfer (238)16  
 RRSP - Transfer of Funds from a Foreign Pension Plan to an RRSP (226)13  
 RRSP Transfer to a Child (275)9  
 RRSP - Transfer to Dependent Child (284)13  
 RRSP - Turning Age 69, 70 or 71 in 1997 (193)17  
 RRSPs - United States  
 RRSP - \$ U.S. Cash/Options (303)7  
 RRSP - U.S. Taxation (98)10  
 RRSP - U.S. Treasury Bills (198)15  
 RRSP - U.S. Withholding Tax (233)16  
 RRSP - Unused RRSP Contribution Room (177)14  
 RRSP - Use for Investment Purposes (148)11  
 RRSP - Used to Purchase Your House (130)12, (175)17  
 RRSP - Withdrawals (136)5 (173)5, (322)11  
 RRSP Withdrawal for Education (207)9  
 RRSP - Withdrawal of Excess RRSP Contribution (271)9  
 RRSP - Withholdings (165)12  
 RRSPs/RRIFs - Warning (317)12  
 RZ Accounts (340)13, (341)1  
 Race Horses - (280)14  
 Radar Detectors (100)18  
 Real Estate (83)7  
 Real Estate - Adventure in the Nature of Trade (206)6  
 Real Estate Development (99)10  
 Real Estate Investment Trusts (310)1, (311)1  
 Real Estate Investments (156)1  
 Real Estate Mutual Funds (140)7  
 Real Estate Sale (104)13  
 Real Estate Salesperson (193)15, (206)15  
 Real Estate Valuation (141)2  
 Real Property Accrued Losses (132)15  
 Real Property Dispositions (132)10  
 Real Property Inventory (326)9  
 Reasonable Expectation of Profit (41)13, (43)14, (44)11, (45)10, (48)8, (49)4, (65)4, (66)16, (68)11, (69)12, (71)8, (72)11, (73)14, (76)9, (78)15, (80)10, (85)7, (161)11, (173)10, (184)4, (187)7, (195)4, (198)9, (206)7, (208)2, (211)8, (213)10, (215)6, (220)3, (221)21, (222)8, (223)8, (229)8, (242)5, (245)5, (247)5, (249)5, (250)5, (253)4, (259)4, (263)3, (267)1, (267)8, (272)4, (276)4, (277)4, (282)1, (288)1, (291)1, (301)1, (309)1  
 Reasonable Expectation of Profit - Adventure in the Nature of Trade (197)6  
 Reasonable Expectation of Profit - Musician (264)4  
 Reasonable Expectation of Profit - Rental (234)7  
 Reasonable Expectation of Profit Rules - (298)1  
 Reasonable Travel Allowances (305)3  
 Reasonableness of Bonus (232)8, (310)4  
 Reasonableness of Salary (239)4  
 Re-Appropriation of Tax Amounts (133)8  
 Reasonableness of Management Fee Paid to a Holding Company (227)4  
 Reasonableness of Salaries (100)4  
 Reasonability of Management Fees and Bonuses (271)4  
 Reasonability of Salary (205)14  
 Reasonability of Shareholder Remuneration (269)6  
 Reassessment (74)8, (78)12, (131)16  
 Reassessment After Corporate Dissolution (138)10  
 Reassessments on Individuals Back to 1985 (259)13  
 Rebate/Green Levy - Vehicles (316)15  
 Rebate of Overpaid GST (334)6  
 Recapture (128)1, (231)11, (333)12  
 Recaptured Depreciation (166)17  
 Receipts (42)14, (167)7, (173)13, (279)4, (304)1  
 Reclamation and Clean-Up Costs (280)4  
 Reclamation Costs (309)4  
 Reclassification of the Shares (122)1  
 Reclassify Preferred Shares as Debt (179)10  
 Record Retention (318)7  
 Recorded by a Pharmacist (258)2  
 Recordkeeping (288)1, (288)4, (301)1, (307)1  
 Records (77)15, (186)9, (200)17, (344)1  
 Recreation Programs (310)1  
 Recreational Facilities (288)4  
 Recreational Property (192)1  
 Recreational Vehicles (220)12  
 Rectification (219)6, (231)12, (240)6, (243)6, (243)11, (275)15, (322)9, (341)10, (342)9  
 Rectification - Capital Dividend Account Error (334)6  
 Rectification - Not Accepted (320)5  
 Red Seal Trades (303)4, (310)1  
 Redeemable/Retractable Preferred Shares (186)17, (194)5  
 Redeemer Foundation (325)8  
 Redemption (70)1  
 Redemption or Repurchase of Shares (166)5  
 Refreeze Preferred Shares (136)15  
 Refreeze Transactions (235)10  
 Refund Applications (86)6  
 Refund of Federal Excise Tax on Gasoline (214)21  
 Refund Interest (232)10  
 Refund of Taxes (122)12  
 Refund of Premiums to Financially Dependent Child (221)21  
 Refund of Premiums under an RRSP (287)10  
 Refundable Dividend Tax on Hand (167)16, (258)7, (271)10, (284)7, (315)5  
 Refundable Investment Tax Credits (302)5  
 Refunds and Rebates (303)15  
 Refunds Beyond the Three Year Period (128)19  
 Refunds - Statute Barred (186)9  
 Register for CCRA (243)1  
 Registered Canadian Amateur Athletic Association (205)5  
 Registered Charities (310)1, (337)12  
 Registered Charities Newsletter (326)12  
 Registered Charities Newsletter No. 11 (242)16  
 Registered Charities Newsletter - Spring, 2002, No. 12 (253)12  
 Registered Charities Newsletter No. 13 (254)9  
 Registered Charities Newsletter - Winter 2003 - No. 14, T1034 (261)9  
 Registered Charities Newsletter No. 16 (267)15, (268)14  
 Registered Charities Newsletter No. 18 (273)11  
 Registered Charities Newsletter No. 19, June 2004 (278)9  
 Registered Charities Newsletter No. 22, March, 2005 (284)11  
 Registered Charities Newsletter No. 23, June, 2005 (288)10  
 Registered Charities Newsletter No. 25 (292)13  
 Registered Charities Newsletter No. 26, 2006 - Books and Records (296)11  
 Registered Charities Newsletter No. 26, 2006 - Changes to the Website (296)11  
 Registered Charities Newsletter - Issue No. 27, Fall 2006 (306)10  
 Registered Charities Newsletter - Summer, 2007 (314)7  
 Registered Charities Newsletter No. 32 (335)1  
 Registered Charities Newsletter No. 33 (342)10  
 Registered Charities - Sports Activities (334)1  
 Registered Charity Information Return (T3010) (205)5, (320)1, (329)1  
 Registered Charity - Research (334)1  
 Registered Charity Return T3010A (264)1  
 Registered Disability Savings Plan (315)1, (316)7, (322)1, (335)1, (337)12, (340)1, (343)1, (344)1  
 Registered Education Savings Plan (96)6, (106)9, (146)1, (147)14, (178)6, (188)5, (199)6, (201)3, (205)1, (207)4, (208)5, (211)3, (216)12, (217)1, (218)17, (224)17, (251)14, (253)1, (266)9, (277)12, (279)13, (290)8, (295)1, (300)10, (306)7, (310)1, (311)13, (314)11, (318)9, (326)13, (334)8, (343)9  
 Registered Mail (264)11  
 Registered Pension Plan (136)1, (162)1, (166)3, (170)1, (177)1, (272)9, (315)11, (323)1  
 Registered Pension Plan Annual Information Return (181)1  
 Registered Pension Plan Past Service Payments (273)3  
 Registered Plans (206)1, (273)1, (292)1, (295)1  
 Registered Plans - 2007 Federal Budget (310)6  
 Registered Retirement Income Fund (RRIF) (172)14, (216)11, (224)17, (249)1, (276)10, (298)1, (315)11, (319)1, (329)1, (332)1, (337)1  
 Registered Retirement Income Fund Distribution at Death (287)10  
 Registered Retirement Savings Plan (RRSP) Beneficiary (150)11  
 Registered Retirement Savings Plan (RRSP) -Death (136)5  
 Registered Retirement Savings Plan Letters (307)6

- Registered Retirement Savings Plans (281)1, (288)9, (315)11, (321)1  
 Registration (279)4  
 Regulation 105 Withholding (267)17  
 Reimbursement (65)15  
 Reimbursement from the Registered Charity for Expenses Incurred (334)8  
 Reimbursement of Accounting Fees - Tax Court (210)17  
 Reimbursement of Employee's Costs (344)3  
 Reimbursement of Loss on Moving (109)11, (142)8  
 Reimbursement of Moving Expenses (223)6  
 Reinvested Distributions (295)4  
 Related Party Exemption (182)2, (209)13, (275)13  
 Related Party Exemption - Paragraph 55(3)(a) (278)6  
 Related Person (260)16  
 Relationship Breakdown - Arrears (340)6  
 Relationship Breakdown - Arrears Payments (349)8  
 Relationship Breakdown - Attribution (334)9  
 Relationship Breakdown - Change of Marital Status (340)6  
 Relationship Breakdown - Child Care Expenses (346)8  
 Relationship Breakdown - Child Support (336)15  
 Relationship Breakdown - Disclosure of Assets (340)6  
 Relationship Breakdown - Joint Custody (346)8  
 Relationship Breakdown - Legal Fees (342)7, (346)8, (349)8  
 Relationship Breakdown - Pension Benefits (341)7  
 Relief for Heating Expenses (233)1  
 Relocation (225)4  
 Relocation Expense (212)5  
 Relocation Expenses - Reimbursement (221)5  
 Relocation Payments (153)6  
 Relocation Reimbursements (165)16  
 Remainder Interest (128)3, (130)17, (132)12, (290)8  
 Remainder Interest/Life Interest (182)8  
 Re/Max Sales Persons (139)9  
 Remission Orders (63)7, (76)1, (129)20, (151)1, (159)6, (288)12  
 Remote Work Location (181)8  
 Remote Work Site (199)9  
 Removing Corporate Assets (128)1  
 Remuneration (60)2, (69)6, (87)5, (110)13, (216)6, (219)7, (242)8  
 Remuneration Paid Out of Income on a Sale of Business Assets (293)6  
 Renewable Energy and Energy Conservation (253)1  
 Renewable Energy Projects (182)1  
 Rent Accommodation (239)3  
 Rent Charged to a Corporation (253)7  
 Rent from Family Members (333)4  
 Rental Expenses (249)5  
 Rental Income (91)6, (151)11, (175)7, (268)1, (293)4, (341)4  
 Rental Income - Home Office Expenses (249)5, (256)4  
 Rental Loss (299)4  
 Rental Loss on Basement Suite (277)4  
 Rental Losses (126)18, (181)3, (227)3, (245)5, (279)4, (281)4  
 Rental Losses - Disallowed (185)2  
 Rental Losses - Interest Expense (208)3  
 Rental Operation (39)32, (61)12, (70)13, (71)9, (71)13  
 Rental Properties - Repair vs. Capital (314)4  
 Rental Property (122)1, (171)1, (179)3, (249)5, (247)5  
 Rental Property - Change of Use (120)5  
 Rental Property - Terminal Loss (259)4  
 Renting Self-Storage Facilities (254)13  
 Reorganization of Capital (213)13  
 Repair and Maintenance vs. Capital (297)4, (349)3  
 Repair Costs (227)3  
 Repair vs. Capital (206)8, (225)7, (327)4  
 Repair vs. Capital Expense (220)13, (329)4  
 Repair vs. Capital - Leaky Condo (234)8  
 Repair to Rental Vehicle - No GST (218)19  
 Repairs and Maintenance (39)35, (69)13, (105)10  
 Repairs vs. Capital Expenses (128)12, (192)2  
 Replacement Property (38)1, (52)1, (102)5, (104)11, (105)1, (109)2, (123)8, (146)11, (163)1, (166)6, (174)10, (185)9, (193)3, (198)6, (204)7, (213)1, (216)7, (223)7, (227)9, (237)4, (244)4, (263)4, (264)5, (265)11, (270)5, (280)5, (298)4, (301)4, (306)5  
 Replacement Property - Involuntary Disposition (201)13, (283)5  
 Replacement Property - Mobile Home Park (204)7  
 Replacement Property Rules (265)5, (279)7  
 Reporting Period (61)5  
 Represent a Client (295)13, (304)6, (327)8  
 Request for Audit Information (289)7  
 Request for Information (186)9, (207)13  
 Requirement to File Income Tax Returns within Three Years (296)12  
 Requirement to Provide Documents or Information - Section 231.2 (265)9  
 Requirement to Provide Documents or Information (Subsection 231.2(1)) 282(9)  
 Requirement to Provide Foreign-Based Information - Section 231.6 (264)15  
 Requirement to Pay (224)15  
 Requirement to Provide Information (160)4, (295)13  
 Requirement to Provide Information (Section 231.2) (259)13  
 Requirement to Provide Information to CRA (297)13, (344)9  
 Research and Development (102)1, (130)1, (130)16, (150)4, (150)18, (151)1, (161)5, (162)10, (163)16, (172)13, (181)9, (192)11, (202)10, (215)3  
 Research and Development - 1998 Budget Provision (208)8  
 Research and Development - Awards and Research Grants (208)8  
 Research and Development - Farming (209)2  
 Research and Development - Farming - Seeds Industry (197)10  
 Research and Development - New IC 86-4R4 (197)10  
 Research and Experimental Development (151)8, (152)1, (159)1  
 Reserve 20(1)(m) (200)3  
 Reserve Allowed (238)4, (239)4  
 Reserve for Bad Debts (119)16, (201)10  
 Reserve for Doubtful Debts (200)6  
 Reserve for Services to be Rendered (268)4  
 Reserve for Unpaid Amounts (275)3  
 Reserve - Paragraph 20(1)(m) (269)4, (336)4  
 Reserve under Paragraph 20(1)(n) (269)4  
 Reserves (41)5, (47)15, (49)1, (55)7, (75)14, (81)1, (85)6, (89)8, (90)1, (101)1, (101)5, (131)17, (191)17, (205)9, (253)4  
 Reserves - Non-Allowable (101)6  
 Residence (39)37, (55)15, (70)4, (100)8, (226)16, (240)17, (247)6, (250)16, (251)15, (254)1, (255)1, (264)15, (269)16, (285)15, (290)10, (298)14, (300)12, (306)12, (308)15, (324)15  
 Residence Owned by an Estate (296)11  
 Residence - Sojourning (246)16  
 Residency (103)2 (105)1, (135)11, (157)1, (275)17, (287)14, (334)2  
 Residency Status (281)1  
 Residency - when entering Canada (186)1  
 Residential Care Facility (314)1  
 Residential Rental Property Rebate (242)19  
 Resorts and Lodges (237)11  
 Resource Allowance (100)1, (141)1, (177)1  
 Resource Income (260)1  
 Resource Income Taxation (194)1  
 Resource Profits (165)5  
 Resource Property (230)12, (237)14  
 Resource-Related Crown Charges (279)1  
 Resource Royalties - Active Business Income (140)12  
 Resource Sector (242)5, (264)1, (268)1  
 Resource Tax Change (258)20  
 Resource Taxation (195)1, (260)14, (263)1  
 Restructuring and Refinancing Debt (140)19  
 Restructuring of Borrowings (334)3  
 Restaurants (47)16, (65)16, (85)10, (86)13  
 Restoration of the Company (345)6  
 Restrictive Covenant Rules (324)7  
 Restrictive Covenants (272)6, (275)4, (289)1, (289)4, (291)1, (291)8, (302)6, (305)1, (305)13, (310)1, (311)1, (311)8, (316)1, (317)1, (324)1, (339)6  
 Resulting Trust (232)3  
 Resume Residence (305)1  
 Retail Sales Tax Reassessment (272)4  
 Retire (318)10  
 Retirement Allowances (50)17, (55)13, (81)16, (110)5, (189)13  
 Retirement Compensation Arrangements (64)5, (69)1, (78)1, (81)9, (112)15, (280)1, (289)5, (291)7, (298)1, (320)1, (344)1  
 Retirement Gift from a Union (285)17  
 Retirement Home (239)2, (271)2, (303)2, (304)2  
 Retirement Homes and Nursing Homes (267)2  
 Retirement Proposals (48)16, (54)16, (63)5, (65)8, (71)1  
 Retirement Rules (188)1  
 Retirement Savings Measures (205)1  
 Retirement Savings Rules (81)7, (101)13, (106)13, (112)17  
 Retiring Allowance - No Assurance of Being Rehired (197)12  
 Retiring Allowance - Other (197)12  
 Retiring Allowances (123)3, (129)1, (131)19, (135)12, (139)16, (143)4, (145)13, (154)6, (155)14, (163)16, (168)3, (174)8, (176)6, (179)7, (186)11, (192)19, (199)1, (205)13, (209)12, (210)4, (212)5, (217)13, (220)19, (221)2, (223)14, (224)9, (228)2, (229)4, (231)5, (233)5, (236)3, (237)3, (239)3, (240)6, (245)3, (246)3, (249)3, (250)3, (258)3, (260)3, (261)3, (268)1, (269)3, (277)5, (295)1, (333)3, (334)8, (337)12  
 Retiring Allowances - After Death (150)13  
 Retiring Allowance and Legal Fees (289)5, (290)3  
 Retiring Allowance - Human Rights Commission (193)10  
 Retiring Allowance - Instalments (205)13, (211)6, (274)11  
 Retiring Allowance - Legal Fees (266)3  
 Retiring Allowance - Paid in Instalments (239)3  
 Retiring Allowance - Paid to a Spouse (193)10  
 Retiring Allowance - Pain and Suffering (193)10  
 Retiring Allowance to Partner (225)4  
 Retiring Allowance - Payment in Lieu of Notice (193)10  
 Retiring Allowance - Re-employment (193)10  
 Retiring Allowance/Tax-Free Damage Payment (342)11  
 Retiring Allowances - Unused Sick-Leave Credits (253)5  
 Retiring of a Partner (117)14  
 Retiring Partner (343)11  
 Retiring Partner - Income Interest (262)6  
 Retractable Preferred Shares (249)16  
 Retroactive Lump-Sum Payments (215)4  
 Retroactive Payments (283)10  
 Retroactive Wage Settlement (264)3  
 Retroactive WCB Payments (216)6  
 Return of Capital (49)16  
 Return of Goods (204)4  
 Return of Securities Transactions (256)1  
 Returns of Capital (295)4  
 Revenue (50)14  
 Revenue Agency (207)1  
 Revenue Canada (76)10, (77)4, (78)11  
 Revenue Canada Administration (157)6  
 Revenue Canada - Agency (193)16  
 Revenue Canada - Alternative Address Service (177)23  
 Revenue Canada - Alternative Dispute Resolution Program (219)15  
 Revenue Canada - Appeals Renewal Initiative (193)16  
 Revenue Canada Appraisals (146)6  
 Revenue Canada Assessing Policies (163)9  
 Revenue Canada Audit (66)3, (214)2  
 Revenue Canada Audit Policies (207)13  
 Revenue Canada's Collection Policies (217)1  
 Revenue Canada Collections (155)11  
 Revenue Canada Corporate Efile (212)8  
 Revenue Canada - Electronic Technology (136)2  
 Revenue Canada Estopped (206)9  
 Revenue Canada/Finance/Justice (203)2  
 Revenue Canada Garnishee (111)6  
 Revenue Canada GIFI (212)8  
 Revenue Canada Guarantee Income Supplement (212)8  
 Revenue Canada - Instalments (194)17  
 Revenue Canada Investigation (204)13, (212)7  
 Revenue Canada Investigations (166)11  
 Revenue Canada Newsletter (160)1  
 Revenue Canada New T2 Forms (212)8  
 Revenue Canada's Priority (96)3  
 Revenue Canada Policies - Audit (188)14  
 Revenue Canada Policies - Underground Economy (188)14  
 Revenue Canada Releases (137)1,  
 Revenue Canada Releases - Simplify the Tax System (143)1  
 Revenue Canada Requests (168)15  
 Revenue Canada Requests for Information (201)4  
 Revenue Canada Return Processing (212)8  
 Revenue Canada Round Table Discussion -Toronto (102)13  
 Revenue Canada Special Audit Teams (174)1  
 Revenue Canada -Special Projects (145)17  
 Revenue Canada - Suing Revenue Canada (218)9  
 Revenue Canada Technical News #6 (182)3  
 Revenue Canada Technical News #10 (193)1  
 Revenue Canada Technical News #11 (196)5  
 Revenue Canada Technical News #12 (199)1  
 Revenue Canada Telefile (212)8  
 Revenue Canada - 1997 Filing Season Report (198)1  
 Revenue Canada Capital Gain Guide - T4037 (198)6  
 Reverse Estate Freeze (271)6  
 Reverse Mortgages (216)8, (290)8  
 Reverse Mortgages - In General (214)9  
 Revival of a Dissolved Corporation (283)7  
 Revival Order (273)8  
 Revived Corporations (214)13  
 Reward Points (281)7, (305)3  
 Right or Thing (107)14, (126)20, (155)15, (173)2, (174)1

- Rights and Things Return (98)9, (105)1  
 Rollovers (38)11, (38)18, (42)2, (43)8, (44)1, (44)14, (46)2, (49)7, (56)19, (61)2, (66)4  
 Rollover and Sale = Problems (169)15  
 Rollover of Farm Property to Children (316)11  
 Rollover of Farm to Children (337)9  
 Rollover of RRSP to Financially Dependent Child (273)9  
 Rollover of Registered Pension Plan (RPP) to RRSP (269)12  
 Rollover to Child (258)12  
 Rollover to Financially Dependent Children (285)13  
 Romania (223)1, (282)1, (341)1  
 Roof Replacement (268)4  
 ROTH IRA (303)12  
 Royal Canadian Mounted Police (202)6  
 Royal Winnipeg Ballet (263)5  
 Royalty Income (192)3, (241)4  
 "Rule of 72" -(131)19  
 Rulings 105(15), (143)1, (262)1  
 Rulings and Interpretations (188)1
- S-Corporations in the United States (238)17  
 SUV (333)4  
 Safe Income (169)5, (180)14, (191)10, (187)15, (212)9, (221)11, (226)8, (227)5, (241)12, (242)13, (251)9, (279)10, (291)9, (298)1, (302)6, (326)9  
 Safe Income Calculation - Treatment of Non-Deductible Expenses (320)11  
 Safe Income Crystallization (225)2  
 Safe Income Designation (16)7, (182)2, (187)15  
 Safe Income Strips (308)8, (309)12  
 Safe Tax (161)4  
 Salaries (39)40, (42)13, (50)3, (53)20, (62)16, (223)9  
 Salaries Paid to Children (276)4  
 Salary to Child (280)4  
 Salaries to Children (283)4, (285)5  
 Salaries to Family Members (98)16, (303)5  
 Salaries of Minor Children - A Problem (197)7  
 Salary Deductions (268)4  
 Salary Deferral and Retirement Arrangements (119)1  
 Salary Deferral Arrangements (66)5, (69)1, (81)9, (96)14, (109)1, (203)6  
 Salary Continuance versus Severance (214)4  
 Salary to Kids (201)15  
 Salary to Spouse (188)8, (193)12, (201)14, (230)4, (238)3, (280)3, (319)3  
 Salary to Spouse and Children (285)2  
 Salary vs. Dividend (87)5  
 Sale and Leaseback Arrangement (83)1  
 Sale of a Business (286)5  
 Sale of Assets and Bonus to Owner-Manager (296)6  
 Sale of Business Assets (273)5, (291)7  
 Sale of Business - Preferred Share Redemption Caught (194)5  
 Sale of Farm Assets (225)10  
 Sale of Farmland Over Time with No Interest (182)16  
 Sale of Franchised Restaurant (343)6  
 Sale of Publicly Traded Shares (293)4  
 Sale of Rental Property - "Rent to Own" (317)4  
 Sale of Shares (270)6  
 Sale or Lease (85)12  
 Sale to U.S. Purchaser (291)16  
 Sale of Shares by Employees (268)11  
 Sale of Shares to Co-Owners (261)5  
 Sale-Lease Back (211)1
- Sales Commission Expenses (166)4  
 Sales Expenses (237)3, (252)3  
 Salesman's Expenses (88)15, (116) 12  
 Sales Incentive Trips (271)3  
 Sales Suppression Software (329)1  
 Sales Tax (46)3, (69)11, (72)2, (77)8, (79)3, (92)14, (93)8  
 Sales Tax Amendments (305)1  
 Same or Similar Business (225)10  
 Same Sex Benefits (212)8  
 Same Sex Common-Law Couples (229)2  
 Same Sex Couples (181)8, (206)18(211)20, (213)3, (215)15, (222)20, (223)5, (228)1, (246)2  
 Same Sex Couples - Private Health Services Plan (182)5  
 Same Sex Partners (227)6, (247)2  
 Same-Sex Partners - RRSP Rollover (242)11  
 Same Sex Persons (214)1  
 Saskatchewan (304)15, (324)18, (328)15, (333)15  
 Saskatchewan Community Bonds (121)1  
 Saskatchewan Pension Plan (134)1  
 Scams (321)1  
 Schedule 53 (312)1  
 Scholarship/Free Tuition (339)3  
 Scholarship Program (315)3, (317)6  
 Scholarships (300)3, (320)2, (321)3, (329)3  
 Scholarships, Bursaries (147)1  
 Scholarship/Fellowship Exemption (312)2  
 Scholarships, Fellowships (264)1  
 Scholarships, Fellowships, Bursaries, Prizes, Research Grants and Financial Assistance (318)2  
 School Fees (225)3  
 Scientific Research (241)4, (259)1, (263)6  
 Scientific Research and Experimental Development (50)7, (56)2, (60)18, (62)1, (63)10, (71)1, (75)1, (84)1, (85)5, (86)1, (135)1, (136)14, (137)3, (143)3, (144)1, (145)16, (146)1, (148)6, (155)1, (155)4, (156)1, (157)7, (158)6, (160)1, (160)20, (192)11, (199)3, (205)1, (208)1, (212)1, (215)1, (223)1, (224)4, (226)1, (228)1, (237)11, (239)1, (255)4, (256)4, (257)4, (260)7, (261)4, (262)3, (264)1, (264)6, (268)4, (272)4, (275)1, (275)10, (277)4, (282)4, (283)4, (288)4, (289)3, (290)1, (291)4, (292)4, (293)1, (298)1, (302)5, (304)7, (307)4, (308)4, (315)1, (318)4, (320)4, (325)3, (329)4, (333)6, (335)4, (340)1, (340)4, (341)4, (343)4  
 Scientific Research and Experimental Development credits (320)1  
 Scientific Research and Experimental Development Expenditures (229)1  
 Scientific Research and Experimental Development - Software (248)5  
 Scientific Research and Experimental Development - Stock Options (284)3  
 Scientific Research Tax Credits (39)41, (40)1, (42)1, (60)1  
 Scramble Parking (232)2  
 Search and Seizure (50)15, (58)7, (72)5  
 Search and Seizure -Unconstitutional (140)10  
 Seasonal Agricultural Workers (283)9  
 Seasonal Agricultural Workers Program (295)10, (299)8, (313)1, (321)7, (333)12  
 SEC Issues (230)13  
 Secondary Intention (56)10, (93)18  
 Section 3.1 (301)1  
 Section 17 (210)1  
 Section 44.1 Deferral (283)5  
 Section 55 (176)9, (258)1  
 Section 55 - Related Persons (238)11
- Section 74.4 (193)7, (288)14  
 Section 80(158)7  
 Section 80, Wind-Up and Amalgamation (137)4  
 Section 84.1 (78)4, (197)5, (230)6, (252)8, (283)8, (321)9  
 Section 84.1 - A Problem (285)11  
 Section 84.1 - Another Victim (344)12  
 Section 84.1 Deemed Dividends (258)6, (345)9  
 Section 84.1 Does Not Apply Here (227)9  
 Section 84.1 - Not Applicable (244)8, (245)7  
 Section 85 (87)6, (88)8, (90)5, (107)1, (161)1, (166)5  
 Section 85 Checklist (233)17  
 Section 85 Election - Okay (152)9  
 Section 85 Rollovers (109)2, (137)12, (160)10, (191)11, (188)2, (232)14  
 Section 85 Transfer and Subsequent Sale (271)6  
 Section 85 Transfers (107)7, (133)10  
 Section 116 (326)11, (332)10  
 Section 116 Clearance Certificate (303)7, (304)12, (316)10, (317)13  
 Section 116 Relief (327)15  
 Section 143.3 (297)10  
 Section 160 (166)5, (177)23  
 Section 160 Assessment (313)9  
 Section 160 Liability (204)4  
 Section 216 (256)1, (298)1, (318)1  
 Section 216 Elections (253)15, (293)13  
 Section 216 Return (326)11  
 Section 217 (192)5, (255)1, (256)1, (318)1  
 Section 217 Election (233)18, (298)1  
 Section 227.1 Assessments (340)8  
 Securities Commissions (308)4  
 Securities Lending Arrangements (143)1  
 Securities Transactions (320)1, (345)5  
 Security Transactions (95)1, (97)5, (239)5  
 Seized Documents (106)17  
 Self-Administered Private Health Service Plan (PHSP) (271)8  
 Self-Administered Supplementary Unemployment Benefit Programs (291)6, (303)3  
 Self-Employed (174)20  
 Self-Employed Commission Income (264)4  
 Self-Employed Income (238)4  
 Self-Employed Individuals (268)4  
 Self-Employed Truckers (214)3  
 Self-Serve Stamping Machines (339)1  
 Sell Their Shares (271)5  
 Selling Commissions (168)1  
 Seniors Benefit (178)17, (184)16, (186)15, (191)14, (188)13  
 Seniors Benefit Program (205)1  
 Separate Business (240)11  
 Series of Transactions (167)10  
 Settle a Lawsuit (306)4  
 Settlement (275)12  
 Settlement on Termination of Employment (264)3  
 Settlement Payment (317)4, (335)4  
 Settlements of Debt (209)1  
 Sham (72)8  
 Share Appreciation Rights (193)12  
 Share Capital Reorganization (139)17  
 Share Disposition (96)9  
 Share for Share Exchange (61)1, (76)1, (141)1  
 Share Gains - Income (122)14  
 Share Losses (331)5  
 Share Options (183)1  
 Share Purchase and Amalgamation (311)8
- Share Purchase Loans (125)13  
 Share Purchase Tax Credit (43)1, (67)1  
 Share Redemption (239)13  
 Share Redemptions - A Trap (122)9  
 Share Redemption - Capital Loss Denied (225)13  
 Share Repurchase (123)7  
 Share Sales (44)7, (48)1, (69)14, (71)6, (73)2, (76)6, (79)14, (83)10, (86)9, (97)3, (104)12, (117)3, (116)16, (124)2, (162)4, (191)7, (273)4, (276)4, (277)10, (279)5, (281)4, (293)7, (297)4, (306)5, (307)5, (318)4, (320)4, (323)4, (324)5, (336)5  
 Share Sale - Business Loss 193(6), (321)4  
 Share Sale by Employees (256)5  
 Shares Sales - Capital Loss (321)4  
 Share Sale - Income - 156(3)  
 Share Sales - Income or Capital (304)5  
 Share Transactions (270)4  
 Share Valuation (117)5, (158)11, (186)4, (194)17, (208)11  
 Share Valuation - No Discount for Non-Voting Shares (221)14  
 Share Valuation on Death (217)15  
 Share Valuation - Refundable Dividend Tax on Hand (328)11  
 Share Valuation - Voting vs. Non-Voting Shares (266)5  
 Shareholder Agreements (48)15, (49)11, (51)2, (57)13, (60)3, (62)8, (80)4, (87)14, (90)12, (92)7, (93)1, (166)2 (94)3, (96)7, (105)6, (114)12, (133)11, (179)13, (181)6, (188)19, (226)15, (231)12, (250)12, (260)8, (278)12, (286)9, (287)12, (328)6  
 Shareholder Agreement - A 25% Solution (224)19  
 Shareholder Agreement - Deemed Control/Deemed Association (258)7, (259)8  
 Shareholder Agreement - Grandfathering (300)11  
 Shareholder Agreement - Right of First Refusal and "Shotgun" Provisions - O.K. (263)9  
 Shareholder Agreement - Vesting Indefeasibly (179)13  
 Shareholder Agreements - Need for Flexibility (286)11  
 Shareholder Agreements- No Spousal Rollover (286)11  
 Shareholder Agreements - Spousal Rollover (286)11  
 Shareholder Benefits (112)14, (152)11, (158)14, (161)9, (176)12, (213)9, (221)4, (294)6, (324)10  
 Shareholder Benefit - Airplane (224)9  
 Shareholder Benefit - Imputed Rent (328)6  
 Shareholder Draws (302)7  
 Shareholder/Employee Benefit (116)13  
 Shareholder/Employee Status (269)6  
 Shareholder/Employees Loans (166)3  
 Shareholder Loans (39)23, (42)12, (59)18, (61)4, (69)1, (74)10, (79)13, (87)10, (108)4, (144)5, (148)9, (156)8, (160)10, (161)17, (164)5, (168)11, 192(6), (194)18, (205)2, (216)6, (236)4  
 Shareholder Loan Accounts (143)14, (264)8, (309)5  
 Shareholder Loan Interest Benefit (333)6  
 Shareholder Loan Offset (304)4  
 Shareholder Loan Rules (170)7  
 Shareholder Loan Wrinkle (295)6  
 Shareholder Remuneration - Corporate Assets Securing Debt of Shareholder (184)9  
 Shareholder's Income -No Penalty (128)15  
 Shares (39)38, (46)6, (83)13  
 Shares Held in a Trust (301)8  
 Shares of a Loss Company (191)7  
 Shares of Insolvent Corporations (126)14  
 Short Term Preferred Shares (46)6, (196)10  
 Shotgun Provision (87)15  
 S.I.N. Check Digit (134)11

- Singapore (275)1  
 Single Administration of Ontario Corporate Tax - (327)18  
 Single Business Registration Number (SBRN) (155)18  
 Single Ownership to Joint-Tenancy (180)22  
 Single Purpose Corporations (185)15, (224)18, (240)16, (273)14, (276)14, (279)18, (280)13, (281)1, (288)16, (289)1, (303)12, (324)10  
 Site Investigation Costs (309)4  
 Slovak Republic (238)1  
 Small Business Corporation (68)3, (81)1, (91)12, (103)3, (117)12, (150)3, (157)5, (196)8, (241)6, (296)8, (301)8  
 Small Business Corporation Shares (240)16  
 Small Business Development Bonds (71)1, (159)14  
 Small Business Deduction (165)16, (169)14, (187)1, (200)14, (249)15, (251)1, (261)6, (263)6, (267)6, (286)4, (311)11, (315)6, (324)6, (347)6  
 Small Business Deduction -Interest Income (136)15  
 Small Business Financing Measures (127)13  
 Small Business Financing Program (130)14, (137)3  
 Small Business Investment Trust (277)12  
 Small Business Registration Number (160)10  
 Small-Business Share Rollover - Section 44.1 (274)5  
 Small Businesses (309)1  
 Small Tools (196)14  
 Snowbirds (147)7, (152)2, (177)21, (229)19, (252)14, (325)11  
 Social Assistance (78)3, (215)4  
 Social Assistance Payments - Not Taxable (221)2  
 Social Insurance Numbers (103)7, (104)1, (104)7, (137)11, (287)3  
 Social Security (341)1  
 Social Security Agreement (340)1  
 Social Security Benefits (131)19, (189)1  
 Social Security Between Canada and Japan (295)15  
 Social Security - Paid by Canada to U.S. residents (OAS/CPP/QPP) (198)18  
 Social Security - Paid by the U.S. to Canadian Residents (198)18  
 Social Security Payments (201)1  
 Social Security Pensions (295)1  
 Social Security Taxes (276)14, (281)1, (304)12  
 Software - Tax - (178)11  
 Solicitor -Client Privilege (128)2, (293)10  
 Solvency Funding (333)1  
 Source Deduction Penalties (135)9, (274)6  
 Source Deduction Reduction (200)12  
 Source Deduction Remittance (291)3  
 Source Deductions (76)13, (78)8, (81)10, (97)10, (98)12, (100)1, (100)14, (109)1, (140)1, (180)22, (182)18, (240)1, (287)4  
 Source Deductions - Employee Profit Sharing Plans (200)12  
 Source Deductions Not Remitted (216)6  
 Source Deductions - Penalties and Interest (200)12  
 Source Deductions - Request for Reduction (199)11  
 Source Deductions - Unremitted (206)13  
 Source Documents for Depreciable Assets (332)4  
 Spain (309)1  
 Special Enforcement Program (305)1  
 Special Investigations (164)11, (191)12  
 Special Projects (162)13  
 Special Worksites (51)14, (179)1, (184)5, (210)4, (213)5, (217)2, (222)7, (227)4, (247)3, (249)3, (251)3, (266)3, (269)3, (275)2, (286)3, (295)3, (299)3, (301)3, (302)3, (329)3, (332)3  
 Specified Income Flow-Through Trusts (324)1  
 Specified Investment Business Income (275)6, (287)5, (290)5  
 Specified Investment Businesses (49)7, (101)4, (159)17, (237)11, (238)12, (242)9, (250)10, (252)6, (262)5, (281)6, (333)6  
 Specified Investment Flow-Through Entities (325)5  
 Speculative Investments (295)4  
 Split-Dollar Insurance (259)7  
 Split Income (258)1  
 Split Receipting (260)20  
 Split-Receipting Guidelines (265)12  
 Split-Receipt Tuition Fees (263)13  
 Split-Up Butterfly (311)6, (335)12  
 Split-Up Butterfly - Paragraph 55(3)(b) (278)7  
 Splitting Pension Income (341)2  
 Sport Facility Paid by the Employer (346)3  
 Sports Teams (312)1  
 Spousal/Child Support (305)10  
 Spousal Credit (231)3  
 Spousal Loan (344)11  
 Spousal Rollover (188)2  
 Spousal RRSP (105)1, (141)3, (198)15, (251)14, (289)8, (295)9, (306)7, (311)12  
 Spousal Support (222)11, (278)8, (283)10  
 Spousal Support Advisory Guidelines (284)9, (324)9  
 Spousal Transfers (154)1; (203)12  
 Spousal Trusts (184)1, (202)12, (250)13, (259)15, (280)11  
 Spouse (129)1, (132)9, (166)4, (233)2  
 Spouse/Common-Law Partner (305)2  
 Spouse Definition Unconstitutional (202)18  
 Spouse Did Not Receive the Salary (283)3  
 Spouse Not Liable For Tax (158)13  
 Spouse's Charitable Donation (284)11  
 Spouses Splitting Canadian Pension Income - Caution U.S. Citizens (326)12  
 SR&ED Claim Review Manual (343)1, (347)1  
 SR&ED Form (336)1  
 SR&ED Partnership Schemes in Quebec (317)11  
 SR&ED Small Business Action Plan (324)1  
 SR&ED - Software Development (178)5  
 SR&ED Technical Review: A Guide for Claimants (347)1  
 St. Kitts (347)1  
 Standardized Accounting (320)10  
 Standby Charge (178)2, (184)5, (196)2, (198)7, (226)3, (229)4, (230)4, (231)5, (242)3, (247)3, (255)3, (267)3, (272)3, (344)3  
 Standby Charge - Bad News (201)6  
 Standing Timber (207)16, (222)15, (231)14  
 Statute-Barred (260)13, (266)8, (275)15, (295)13  
 Statute-Barred Assessments (295)13  
 Statute-Barred Debt and Debt Parking (159)5  
 Statute-Barred Debt Refunds (186)9  
 Statute-Barred Refunds (215)12, (252)6  
 Statute of Limitations (55)6, (129)8, (156)5, (307)4  
 Statutory Set-Off (349)10  
 Stock Dividend (119)1, (196)6  
 Stock Dividend Shares (41)6  
 Stock Exchange (205)1  
 Stock Loss Selling (243)16  
 Stock Option Benefits (260)3, (308)3, (335)3  
 Stock Option - Bonus Award Plan (233)6  
 Stock Option Deferral Election (236)1  
 Stock Option Plans (222)7, (285)2, (292)1  
 Stock Options (66)1, (68)10, (77)1, (82)12, (102)1, (109)2, (118)1, (144)13, (181)1, (216)18, (225)4, (227)4, (228)2, (229)5, (234)12, (235)6, (237)3, (239)9, (242)12, (253)3, (255)3, (255)4, (263)2, (273)2, (275)2, (275)3, (278)3, (279)3, (282)13, (284)2, (286)3, (310)9, (322)5, (337)3, (344)3, (345)3, (346)6  
 Stock Options - Canadian-Controlled Private Corporation (261)3  
 Stock Options - Identical Properties (230)4  
 Stock Options - Price Reductions (249)8  
 Stock Options - RRSP (230)4  
 Stock-Split (254)16  
 Stock Transactions (232)3  
 Stop-Loss Rules (154)1, (166)2, (174)4, (176)11, (187)15, (188)7, (199)1, (206)2, (220)11, (225)13, (236)15, (238)14, (257)8, (326)4  
 Stop-Loss Rules - Grandfathering Provisions (217)15  
 Stop Loss Rules - Not Applicable (320)5  
 Stop-Loss Rules - Subsection 40(3.6) (259)15  
 Stop Loss Utilization Techniques (231)12  
 Storage Space Rental (209)15  
 Streamlined Accounting (258)1  
 Strike Pay (54)13, (96)2, (112)18, (114)10, (228)5  
 Strip Bonds (166)7, (247)5, (249)5, (283)4  
 Strip Coupon (139)7  
 Structured Settlements (99)11, (100)11, (117)1, (168)1, (192)9, (216)13, (236)11, (276)2, (299)13, (317)16, (327)11, (343)9  
 Student Loans (207)9, (210)3, (214)3, (223)2, (223)13, (224)3  
 Students (184)1, (234)3, (281)2, (294)1, (298)1, (307)2, (315)2, (329)1, (340)1  
 Students - 1997 Federal Budget (195)5  
 Students - Bankruptcy (212)4  
 Students - Canada Student Loans Program (195)5  
 Students - Interest Credit (212)4  
 Students - Interest Expense (199)5  
 Students - RRSP Withdrawals (199)5  
 Students - Unpaid Student Loans (195)5  
 Subsection 14(1.01) Election (295)7  
 Subsection 15(1) Benefits (264)4, (292)7, (301)4  
 Subsection 39(4) (237)4  
 Subsection 39(4) Election (321)4  
 Subsection 40(3.6) Planning (278)12  
 Subsection 45(2) (312)13  
 Subsection 50(1) (326)4  
 Subsection 55(2) - (116)4, (133)5, (192)3, (224)11, (229)9, (264)7, (266)10, (268)9, (276)12, (283)8  
 Subsection 55(2) and Safe Income (187)15  
 Subsection 55(2) Capital Gain (246)13  
 Subsection 55(2) - Not Applicable (206)3  
 Subsection 55(2) - Related Party Exemption (274)9  
 Subsection 69(11) (193)11, (236)17  
 Subsection 75(2) (202)13  
 Subsection 75(2) Attribution (231)15  
 Subsection 85(1) (271)1  
 Subsection 85(4) (137)13  
 Subsection 87(1) Bump (345)9  
 Subsection 160(1) (270)10  
 Subsection 163(1) (346)9  
 Subsection 163(1) 10% Penalty (260)13  
 Subsection 163(1) Penalty (285)12, (307)10, (332)7, (333)9, (334)6, (349)10  
 Subsection 164(6) (200)1  
 Subsection 164(6) Election (280)11  
 Subsection 164(6) Loss Carryback (281)9  
 Subsection 256(9) (302)6  
 Substantially All -(150)3, (251)6  
 Suing The Crown (177)5  
 Suing The Government (232)18  
 Superficial Loss (243)5, (244)4, (296)5, (335)10  
 Superficial Loss Rules (197)19, (213)17  
 Supplemental Employee Retirement Plan (317)3, (324)3  
 Supplies Consumed (255)3, (269)3  
 Support Payments (102)12, (211)1, (212)6, (259)9, (264)1, 294(10), (295)1, (306)1  
 Support Payments Paid by a Non-Resident (260)12  
 Surface Leases (250)4  
 Surplus Stripping (258)10  
 Surplus Withdrawal - Capital Gain (293)8  
 Surtax (199)3, (216)1  
 Suspended Loss Rules (335)12  
 Suspicious Financial Transactions (216)1  
 Sweden (198)1  
 Swiss Bank Accounts (333)9  
 Switch Funds (239)5  
 Switzerland (201)1, (342)1  
 T1 Returns (79)1, (80)1, (102)1  
 T1 Software (182)14  
 T1/T2 Software (196)18  
 T2 Corporate Income Tax Return (329)1, (340)1  
 T2 Corporation - Income Tax Guide (295)1, (307)1  
 T2 Electronic Filing (335)1  
 T2 Processing (249)15  
 T2 Redesign (209)8  
 T2 Redesign Project (205)1, (207)13  
 T2 Returns (303)1  
 T2 Schedule 91 (244)18  
 T2 Short (132)1  
 T2s (80)1  
 T3 Return (280)11  
 T3 Trust Guide (271)1, (321)1  
 T4 & T5 Reporting Requirement (90)17  
 T4 Internet Filing (243)1, (281)3  
 T4 RSP and T4 RIF Guide (233)16  
 T4 Short Package (183)1  
 T4 Slip and Summary (315)1  
 T4 Slips (245)1, (256)6, (313)1  
 T4A Requirements (344)9  
 T4A Slips (317)8  
 T4 Supplementary (79)9  
 T5 Forms (126)3  
 T5 Guide (340)1  
 T5/T4 Guides (233)7  
 T5 Information Return (317)1  
 T5 Return (135)21, (268)12, (278)1, (291)1, (304)1  
 T1135 Foreign Reporting (340)11  
 T5013 Partnership Information Return (307)1  
 Tainted Spousal Trust (265)8, (280)11  
 Takeover Costs Allowed (258)19  
 Talking Textbooks (234)2  
 Tax Accountant (67)13  
 Tax Advice (66)6, (90)13, (113)10, (118)16  
 Tax Advice - Complexity (101)15  
 Tax Appeals (287)2  
 Tax Avoidance Projects (275)11  
 Tax Avoidance Transactions (346)1  
 Tax Chat (236)6  
 Tax Comparisons (282)10  
 Tax Court (72)15, (85)2, (111)3, (117)4, (140)1, (144)1, (155)12, (244)14, (270)8  
 T1 Returns (79)1, (80)1, (102)1  
 T1 Software (182)14  
 T1/T2 Software (196)18  
 T2 Corporate Income Tax Return (329)1, (340)1  
 T2 Corporation - Income Tax Guide (295)1, (307)1  
 T2 Electronic Filing (335)1  
 T2 Processing (249)15  
 T2 Redesign (209)8  
 T2 Redesign Project (205)1, (207)13  
 T2 Returns (303)1  
 T2 Schedule 91 (244)18  
 T2 Short (132)1  
 T2s (80)1  
 T3 Return (280)11  
 T3 Trust Guide (271)1, (321)1  
 T4 & T5 Reporting Requirement (90)17  
 T4 Internet Filing (243)1, (281)3  
 T4 RSP and T4 RIF Guide (233)16  
 T4 Short Package (183)1  
 T4 Slip and Summary (315)1  
 T4 Slips (245)1, (256)6, (313)1  
 T4A Requirements (344)9  
 T4A Slips (317)8  
 T4 Supplementary (79)9  
 T5 Forms (126)3  
 T5 Guide (340)1  
 T5/T4 Guides (233)7  
 T5 Information Return (317)1  
 T5 Return (135)21, (268)12, (278)1, (291)1, (304)1  
 T1135 Foreign Reporting (340)11  
 T5013 Partnership Information Return (307)1  
 Tainted Spousal Trust (265)8, (280)11  
 Takeover Costs Allowed (258)19  
 Talking Textbooks (234)2  
 Tax Accountant (67)13  
 Tax Advice (66)6, (90)13, (113)10, (118)16  
 Tax Advice - Complexity (101)15  
 Tax Appeals (287)2  
 Tax Avoidance Projects (275)11  
 Tax Avoidance Transactions (346)1  
 Tax Chat (236)6  
 Tax Comparisons (282)10  
 Tax Court (72)15, (85)2, (111)3, (117)4, (140)1, (144)1, (155)12, (244)14, (270)8

- Tax Court Appeal (344)10  
 Tax Court Appeals - Costs (130)11  
 Tax Court - Counsel Fees (195)17  
 Tax Court of Canada - Informal Procedure (296)17  
 Tax Court Time Limits (131)5  
 Tax Credit for Children (314)2  
 Tax Debtors' Rights (323)1  
 Tax Equalization Payment (182)5  
 Tax Evasion (67)1, (147)1, (161)1, (166)1, (167)1, (228)10, (341)15, (345)8  
 Tax Evasion - CRA Loses (346)9  
 Tax Evasion Charge Thrown Out (236)14  
 Tax Exempt Association (96)1  
 Tax-Exempt Entities (134)2  
 Tax Exempt Insurance Policy (191)9  
 Tax-Free Damage Payments (182)5  
 Tax-Free Damage Settlements (332)2  
 Tax-Free Damages (286)3  
 Tax-Free Receipts (257)4  
 Tax-Free Savings Account (320)7, (327)7, (329)1, (333)15, (335)1, (339)1, (339)11, (340)1, (341)1, (344)11, (346)1  
 Tax-Free Savings Account Return 2009 (343)2  
 Tax-Free Savings Account - U.S. Citizen or Resident (337)14  
 Tax Havens (216)16, (228)14, (305)1, (310)1  
 Tax Information Exchange Agreement (338)1, (345)1, (347)1, (349)1  
 Tax Information Phone Service (103)8  
 Tax on Large Corporations (228)1  
 Tax Liability on Property Transferred at Non-Arm's Length (257)11  
 Tax Liability Transfer (89)5, (165)13, (189)9, (206)4  
 Tax-Loss Selling (328)5  
 Tax Minimization (86)12  
 Tax Myths (232)1  
 Tax Operating Manual (186)10  
 Tax Package (306)1  
 Tax Payments (106)15  
 Tax Practice (155)8  
 Tax Rates (97)4, (242)7  
 Tax Rates and Federal Tax Credits (245)2  
 Tax Records (217)9  
 Tax Reform (68)2, (70)16, (71)2, (71)3, (72)2, (73)2, (73)4, (74)1, (74)2, (74)3, (74)4, (74)5, (74)6, (74)7, (75)2, (75)3, (75)4, (75)5, (76)4, (77)6, (77)7, (83)2, (83)5  
 Tax Rulings Directorate (264)1  
 Tax Shelter Arrangements (269)14  
 Tax Shelter Donation Arrangements (268)14, (280)12  
 Tax Shelter Gifting Arrangement (329)1, (343)1  
 Tax Shelter Investments (151)8  
 Tax Shelter Promoter (95)1  
 Tax Shelter Promotions (196)1  
 Tax Shelter Schemes (324)1  
 Tax Shelters (45)6, (46)11, (47)1, (48)1, (50)7, (51)4, (58)13, (80)2, (97)1, (98)1, (137)14, (146)5, (147)1, (160)1, (162)16, (166)3, (177)16, (179)1, (179)19, (183)1, (184)1, (185)1, (208)14, (232)1, (236)22, (242)15, (259)13, (311)2, (312)13, (317)11  
 Tax Supplier Rules (257)4  
 Tax Traps (315)11  
 Tax Treaties (106)1, (229)19, (254)1, (265)14, (281)13, (302)11  
 Tax Treaty Negotiations (220)1  
 Taxable Benefits (40)8, (41)12, (55)2, (55)5, (56)8, (57)14, (68)4, (107)8, (113)14, (140)19, (165)16, (178)2, (235)5, (249)3, (281)3, (296)1, (318)1  
 Taxable Benefit - Discount (329)3  
 Taxable Benefit - Free Plan Fare (142)2  
 Taxable Benefits/Training (207)17  
 Taxable Canadian Property (71)1, (178)1  
 Taxation Centre Matching Program (187)7  
 Taxation of Mutual Fund Trusts (150)15  
 Taxation Operation Manuals (339)16  
 Taxicab Business (345)4  
 Taxis (313)1  
 Taxpayer Bill of Rights (320)1, (335)1, (341)1  
 Taxpayer Does Not Have to Repay Revenue Canada (137)9  
 Taxpayer Relief (329)10, (332)7, (347)5, (349)10  
 Taxpayer Relief Provisions (311)1, (322)1  
 Taxpayer Relief - Repeated Omission Penalty (346)9  
 Taxpayers' Rights (44)19, (234)1, (308)1  
 Teachers (263)2, (287)4  
 Teachers' Convention Costs (307)3  
 Teachers' Convention Expense Deductible (208)10  
 Teachers' Travel Expenses (313)3  
 Teaching Income (135)10  
 Teaching Taxes Program (205)1  
 Technical Amendments and Explanatory Notes (271)1  
 Technical Committee (184)1  
 Technical Committee on Business Taxation (189)1  
 Technical News (286)1  
 Technical Service Corporations (222)10  
 TELEFILE (165)1, (182)15, (197)1, (200)1, (222)13, (238)1, (258)2, (259)1, (270)8, (271)1  
 Telephone Scam (207)17  
 Telerefund (94)2  
 TeleReply (239)1, (240)1, (243)1  
 Tenant Inducement Payments (153)4, (181)7, (199)19, (200)3, (218)9, (236)7  
 Tenant Inducement Payments - Deductible (116)11, (152)10, (164)20  
 Tenants-in-Common (279)5  
 Ten-Year Gift (341)9  
 Term Deposits (103)3  
 Term Preferred Shares (42)7  
 Terminal Charge on a Leased Automobile (272)3  
 Terminal Loss (334)3, (345)4  
 Terminal Loss Upon the Cessation of a Business (326)3  
 Terminal Losses (128)1, (169)8  
 Terminal Personal Tax Return (313)10  
 Terminal Return - Foreign Exchange Gain (332)10  
 Terminal Returns (149)6, (331)9  
 Terminal Returns on Death (119)6  
 Termination Payments (53)18, (150)4  
 Termination and Damage Payments (192)10  
 Testamentary Gift (275)9  
 Testamentary Trust (264)10, (282)8, (305)12, (310)6, (319)7, (320)1, (325)10  
 Testamentary Trust as Beneficiary of a Life Insurance Policy (293)8  
 Testamentary Trust Planning (275)10  
 Testamentary Trusts as Beneficiary (285)13  
 TFSA Return Packages (349)1  
 The Canada Council Grants (166)1  
 The Federal Cabinet (296)17  
 The Russian Federation (171)1  
 The United States (143)20  
 The Western Grain Transition Payments Act (171)1  
 Theft, Defalcation or Embezzlement (236)1, (237)1  
 Thefts (292)4  
 Thin Capitalization Rules (226)1  
 Third Party Civil Penalties (306)9  
 Third Party Information Demand (253)13  
 Third Party Leads (69)15, (165)16  
 Third Party Life Annuity Contracts (252)16, (254)12  
 Third Party Payment (334)9  
 Third-Party Penalty (298)1  
 Third Party Requirement (283)11  
 Three-Year Filing Requirement (327)12  
 Timber (105)12, (259)12  
 Timber Sales (186)13, (189)17, (220)16, (275)4  
 Timber Sales - No Capital Gain Exemption (291)11  
 Timber Sales on Personal Property (223)7  
 Timing (50)8  
 Tip Income (225)4, (277)3  
 Tips (65)3, (259)3, (264)3, (298)3, (307)4  
 Tips Project (260)3  
 TONI (246)18  
 Tool Allowance (213)5  
 Tool Rentals (200)4, (252)3  
 Top 10 Tax Surprises for Investors (294)4  
 Top One Hundred Employers (292)3  
 Tradeperson's Tools Deduction (305)1, (307)3  
 Tradespeople's Tool Expenses (308)3  
 Trader or Dealer in Securities (150)4, (161)8  
 Trading Shares (236)9  
 Training (100)1  
 Training Costs (280)4, (300)3  
 Training Courses (295)4  
 Training Trust Fund (278)3  
 Transaction Costs Incurred by a Purchaser (260)15  
 Transactions with Related Non-Resident Persons (93)1  
 Transfer from 401(k) Plan to an IRA, to an RRSP (266)15  
 Transfer of Capital Loss to a Spouse (243)5, (263)4  
 Transfer of Capital Losses between Spouses (346)11  
 Transfer of Commissions to Corporation (250)5  
 Transfer of Corporate Assets to the Children (259)10  
 Transfer of Dividend to a Spouse (341)2  
 Transfer of Farm Property to Child (275)8  
 Transfer of Farm Property to Children (299)8  
 Transfer of House and Contents to Corporation (273)3  
 Transfer of Income to a Corporation (251)4  
 Transfer of Life Insurance Policy (264)10  
 Transfer of Real Property to a Corporation (307)7  
 Transfer of Right to Use Property (227)9  
 Transfer of Title to Joint Ownership (301)10  
 Transfer of Unrealized Capital Losses to a Spouse (247)4  
 Transfer Payment (339)1  
 Transfer Pricing (63)14, (145)1, (150)1, (169)1, (194)2, (196)9, (229)19, (237)17, (257)17, (258)18, (260)18, (263)16, (276)16, (288)16, (298)1, (300)12, (303)12, (324)15  
 Transfer Pricing - Advance Pricing Arrangement (314)12  
 Transfer Pricing Audits (296)15  
 Transfer Pricing - Business Restructuring (327)15  
 Transfer Pricing Documentation (285)15  
 Transfer Pricing - Guarantees (266)15  
 Transfer Pricing - Non-Commercial Activities (290)10  
 Transferee Liable (227)10  
 Transferee Liable for Transferor's Tax (117)9, (145)2, (156)14  
 Transferred Property (153)18  
 Transferring a Loss to a Spouse (305)5  
 Transferring Capital Losses between Spouses (349)12  
 Transfers (39)27, (40)4, (40)13, (43)14, (66)7, (82)8  
 Transfers from a Defined Benefit RPP to another RPP, RRSP or RRIIF (274)8  
 Transfer of Funds (187)1  
 Transfer to a Spouse (96)4, (255)5  
 Transfers to Children (249)16  
 Transit Pass Credit (304)2, (305)2, (306)2, (311)2  
 Transit Passes (301)1, (323)3, (335)3  
 Transit Passes Provided by an Employer (343)3  
 Transition to the HST (349)1  
 Transitional Credit (120)18  
 Transport Companies (290)3  
 Transport Employees (164)20, (243)3, (252)3, (270)3, (293)3, (303)1, (304)1, (313)3  
 Transportation Firms (130)1  
 Transportation Sector (267)1  
 Transportation Sector Employees (275)11  
 Travel Agencies (84)5  
 Travel Agents (299)3  
 Travel Allowances (150)18, (211)6, (212)5, (226)3, (229)4, (242)3, (256)4, (285)2, (291)7, (314)5, (338)3  
 Travel and Convention Industry (238)18  
 Travel Between Home and Business (298)3  
 Travel Between Home and Office (290)3  
 Travel Between Home Office and Employer's Office (324)3  
 Travel Expense Deduction (230)4  
 Travel Expenses (41)17, (43)6, (44)1, (44)15, (54)14, (57)10, (63)3, (70)11, (83)1, (89)10, (106)14, (111)13, (180)16, (233)3, (236)2, (239)3, (260)4, (287)4, (296)2, (303)1, (305)3, (322)3, (327)4, (328)3, (339)3  
 Travel Expenses - Construction Workers (296)3  
 Travel Expenses from Home Office (272)3  
 Travel Expenses - Home to the Office (234)4, (339)3  
 Travel Expenses for Medical, Moving and the Northern Residents' Deduction (221)1, (270)2, (271)2, (282)2  
 Travel Expenses, Meal and Vehicle Rates (343)2  
 Travel Expenses of an Employee (156)4  
 Travel from Home Office to Employer's Office (262)2  
 Travel from Home Office to Employer's Office - Deductible (297)3  
 Travel from Home to a Place of Business (271)3  
 Travel from Home to a Point of Call (317)3  
 Travel from Home to a Worksite (259)3  
 Travel from Home to the Office (263)2  
 Travel to the United States (332)12  
 Travelling in the European Union (281)13  
 Treasury Bill (127)7  
 Treasury Board Guidelines (75)8, (326)6  
 Treasury Board Non-Taxable Travel Allowances (287)4, (291)3, (296)3  
 Treasury Board Rates (318)6  
 Treasury Board Travel Directives (338)7  
 Treaties (208)17  
 Treaty 8 (250)1  
 Treaty 8 Natives (263)5  
 Treaty Based Waivers (347)1  
 Treaty Exempt Property (342)12  
 Treaty-Protected Property (334)8  
 Tree Farm (238)15  
 Tree Nursery (319)6  
 Trees (265)11  
 Trends in Income Tax (134)3  
 Trial Procedure (39)36  
 "Triangle" Share Structure (282)5  
 Truck Driver (319)4

- Truck or Tractor (222)20, (223)19  
 Truck Owner-Operator (256)4  
 Truckers (254)3, (255)3, (266)3, (273)3, (287)4, (289)3, (299)3, (317)1  
 Trucking - Class-Action Lawsuit (256)14  
 Trucks and Tractors (265)4  
 Trustee Fees (301)10  
 Trustee Remuneration (182)13  
 Trusts (38)20, (44)3, (52)1, (53)1, (54)4, (55)2, (57)6, (60)10, (72)4, (76)1, (79)16, (81)1, (84)1, (85)14, (88)1, (90)1, (96)1, (96)10, (104)1, (105)1, (105)13, (107)1, (115)1, (115)4, (118)1, (125)1, (131)9, (138)1, (163)7, (164)7, (172)6, (173)6, (176)8, (177)10, (184)11, (187)1, (194)9, (223)15, (263)10, (265)14, (290)8, (292)6, (293)1, (312)1  
 Trust - Capital of Estate Paid to a Non-Resident Beneficiary (297)11  
 Trust - Cottage (152)5  
 Trust - Deduction for Amounts Paid or Payable (124)14  
 Trust - Income Allocation (297)11  
 Trust Loans (90)2  
 Trust Tax Legislation (227)12  
 Trust vs. Joint Venture (116)9  
 Trusts - Amateur Athlete Trust (276)6  
 Trusts - Attribution Rules (200)8  
 Trusts - Charitable Donation (272)7  
 Trusts - Creditor Proofing  
 Trusts - Deemed Income (276)6  
 Trusts - Designations (123)2, (130)18  
 Trusts Designation - Subsection 104(13.1) (136)21, (202)13  
 Trust - Designation to Tax Income in the Trust (217)11  
 Trust - Discretionary (145)14  
 Trusts - Estate Planning (202)13  
 Trusts - "Exempt Beneficiary" (134)7  
 Trusts - Filing Requirements (198)2  
 Trusts for Minors (216)9, (240)15  
 Trust's Income (158)1  
 Trusts - Informal Trusts (211)17  
 Trusts - Late Preferred Beneficiary Election (PBE) (204)11  
 Trust - Loss Carryback (206)16  
 Trusts - Necessary of Life (200)8  
 Trust Property (176)1  
 Trusts Receiving Capital Dividend Account Payments (281)8  
 Trusts - Record Keeping (217)11  
 Trust - Resultant Trust (206)16  
 Trust Returns (306)7  
 Trust Rules - New (170)8  
 Trust Ruling (178)10  
 Trust and Subsection 75(2) (225)13, (252)9  
 Trusts - Technical News No. 11 (195)11  
 Trust - Testamentary (145)15, (264)10  
 Trusts - Twenty-One Year Deemed Disposition (229)18  
 Trusts - 21-Year Rule (132)14, (186)8, (211)17, (231)15, (234)17, (304)9  
 Trusts - Variations (231)15  
 Trusts and Holding Companies (324)6  
 Trusts and Preferred Beneficiary Election (146)12  
 Tsunami Relief Effort (282)1  
 Tuition Allowances (277)3  
 Tuition Assistance (247)1  
 Tuition and Education Credits (201)12, (219)2  
 Tuition Credit (240)2, (263)5, (318)2  
 Tuition Credit - Music Lessons (316)2  
 Tuition Credit - "University Outside Canada" (321)2  
 Tuition Fees (73)13, (94)7, (106)10, (139)2, (199)12, (216)4, (218)3, (224)3, (234)3, (276)2, (280)2, (333)2  
 Tuition Fee Credit (232)2  
 Tuition Fee Credits - Foreign Online University (278)2  
 Tuition Fees - Foreign Internet Studies (274)2  
 Tuition Fees - Foreign Universities (287)3  
 Tuition Fees - Online Course at Foreign University (297)2  
 Tuition Fees - Online Foreign Universities (268)2, (271)2  
 Tuition Fee Reduction (225)4  
 Tuition Fees Reimbursed (276)3  
 Tuition Fee Tax Credit - Distance Learning (311)2  
 Tuition Fee Transfer (253)17  
 Tuition Fees - University Outside Canada (317)2  
 Tuition Flying Lessons (247)2  
 Tuition Program (336)3  
 Tuition Reimbursement (328)3  
 Tuition Tax Credits (153)1; (203)4, (206)15, (211)7, (213)4, (215)4, (217)3, (222)3  
 Tuition Tax Credits - Unused (227)2  
 Turkey (337)1, (341)1, (345)1, (346)1  
 Turning Age 71 in 2010 (345)13  
 Tutor - Employee (334)4  
 Tutoring Costs for Learning Disability (213)4  
 2D Bar Codes - (281)1, (295)2  
 UBS (338)1  
 U.I.C. Assessment (162)12  
 U.K. Financial Intermediary (243)1  
 U.K. Pension (250)16, (300)12  
 U.K. Pension Benefits (260)18  
 U.K. Pension Plan (236)20  
 U.K. Pension Plan Transfer to an RRSP (247)14  
 U.K. Pension Rollover (244)18  
 U.S. (95)19, (99)17, (107)17, (111)14  
 U.S. 401(k) Plans (219)20, (220)20, (240)17, (246)16, (247)14  
 U.S. Alternative Minimum Tax (AMT) - Canadian Foreign Tax Credit (FTC) (283)14  
 U.S. - AMT (177)21, (198)20  
 U.S. - Article XIII(9) (220)20  
 U.S. Bank Interest (232)16  
 U.S. Branch Tax (97)6  
 U.S. - Canadian Visitors (142)5  
 U.S. - Canadians With U.S. Business or Real Estate Income (261)14  
 U.S. Charitable Organization (337)12  
 U.S. Citizen (311)14  
 U.S. Citizens and Residents - Cost Base in Canadian Corporations (337)14  
 U.S. Citizen or U.S. Resident - RRSP (250)16  
 U.S. Citizen/U.S. Resident Owns Shares of a Canadian Company (258)18  
 U.S. Citizens (121)4, (188)17, (306)12  
 U.S. Citizens and Residents (259)17  
 U.S. Citizens and Residents Owning Canadian Mutual Funds (327)15  
 U.S. Citizens - Canadian Mutual Fund (311)14  
 U.S. Citizenship (219)20  
 U.S. - Closer Connection Form (261)14  
 U.S. Disability Pension (242)18  
 U.S. Document Requirements (335)1  
 U.S. - Earned Income Exclusion (262)13  
 U.S. Estate and Gift Taxes (263)16  
 U.S. Estate Tax Return (253)15, (315)12  
 U.S. Estate Taxes (89)7, (92)2, (102)1, (125)17, (130)19, (135)19, (147)7, (157)17, (188)17, (217)17, (219)20, (242)18, (250)16, (251)15, (259)17, (291)13, (297)16, (299)15, (302)11, (306)12, (317)13, (337)14, (341)12, (342)12, (349)17  
 U.S. Estate Taxes and Gift Taxes - Penalties (246)16  
 U.S. Estate Tax on U.S. Vacation Property (311)14  
 U.S. Estate Tax - Revenue Canada Foreign Tax Credit (219)20  
 U.S. Estate Taxes - Use of Trusts and Partnerships (297)16  
 U.S. Filing Deadlines (120)3  
 U.S. Filing Requirements (138)12, (334)10  
 U.S. Form 5471 (258)18  
 U.S. Form 8891 (294)14  
 U.S. Form TD F90-22.1 (325)11, (334)10  
 U.S. Forms (250)16  
 U.S. - Gambling (171)16, (183)18  
 U.S. Gambling Winnings (226)16  
 U.S. Generation-Skipping Transfer Tax (144)11, (337)14  
 U.S. Gift Tax (219)20, (242)18  
 U.S. Individual Retirement Account (274)15  
 U.S. Individual Taxpayer Identification Numbers (ITIN) (269)16, (311)14  
 U.S. Information Reporting (148)3  
 U.S. Internet Freedom Act (227)1  
 U.S. Investments (68)7  
 U.S. Joint Ownership (277)14  
 U.S. - Living in the U.S. (125)15  
 U.S. Passport Proposal (292)16  
 U.S. Pensions (184)16  
 U.S. Portfolio Interest (289)12  
 U.S. Principal Residence Exemption (260)18  
 U.S. - RRSP Reporting (268)16  
 U.S. Recreational Property (40)9, (50)12  
 U.S. Requirements (45)4, (52)17  
 U.S. Real Estate (83)12  
 U.S. Real Estate and Business Purchases (147)7  
 U.S. Real Estate Sales (258)18, (270)14  
 U.S. Real Estate Transfer to a Spouse (277)14  
 U.S. Real Property Disposition (135)20  
 U.S. - Refund of Gambling Withholding Tax (268)16  
 U.S. - Remuneration Paid to Canadian for Work in the United States (233)18  
 U.S. Rental Properties (116)3, (119)2, (127)8, (135)18, (151)11, (347)13  
 U.S. Rental Real Estate (325)11  
 U.S. Reporting of RRSPs (266)15  
 U.S. - Resident RRSP Holders (246)16  
 U.S. Residence (42)4  
 U.S. Residency Exemption Statement (140)2  
 U.S. Residency Rules (337)14  
 U.S. Residential Real Estate (275)17  
 U.S. - Retirement (125)16  
 U.S. Returns (322)12  
 U.S. - RRSP (188)17  
 U.S. Sales Tax (259)17  
 U.S. Securities and Exchange Commission (SEC) (214)19  
 U.S. Securities - U.S. Estate Tax (239)18  
 U.S. Share Ownership Filing Rules (339)10  
 U.S. Situs Assets (315)12  
 U.S. Social Security (184)1, (211)20, (345)1  
 U.S. Social Security Disability Benefits (274)16  
 U.S. Social Security Taxes (FICA) (334)10  
 U.S. - Snowbirds (144)12  
 U.S. State Tax (306)12  
 U.S. - Substantial Presence Test (143)13  
 U.S. Tax (61)3, (64)2, (72)6, (102)4, (114)3, (114)4, (145)6, (149)17, (155)17, (164)19, (168)13, (174)17  
 U.S. Tax - Canada - U.S. Tax Convention - Paragraph 9, Article XII (184)18  
 U.S. Tax Information for Canadians (273)14  
 U.S. Tax Laws (266)1  
 U.S. Tax Matters (314)12  
 U.S. Tax - New U.S. Foreign Trust Rules (184)18  
 U.S. Tax on RRSP Income (253)15, (258)18  
 U.S. Tax - RRSP (174)17  
 U.S. Tax Recovery (263)16  
 U.S. Tax - Renounce U.S. Citizenship (184)18  
 U.S. Tax Returns (289)12, (346)14  
 U.S. Tax Rules (131)6, (141)14, (175)8  
 U.S. Taxation (127)14, (165)17, (176)17, (179)17, (180)20, (183)18, (212)7  
 U.S. Taxation - Alternative Minimum Tax (AMT) (188)17  
 U.S. Taxation - Business Income (189)18  
 U.S. Taxation - Canadian Resident With U.S. Business Income (181)18  
 U.S. Taxation - Giving Up U.S. Citizenship to Avoid Taxation (215)20  
 U.S. Taxation - Michigan Tax (215)20  
 U.S. Taxation - Sale of a U.S. Asset (167)11  
 U.S. Taxpayer Identification Number (188)17  
 U.S. Transfer Certificate (277)14  
 U.S. Transfer Pricing Regulations (140)18  
 U.S. Vacation Property (148)4, (325)11  
 U.S. Withholding Tax on Pension Payments to Canadians (277)14  
 U.S. Work Visas (273)14  
 Umbrella Organizations (289)10  
 Unanimous Shareholder Agreements and Association (298)10  
 Unbilled Revenue (118)10  
 Uncollectible Advances (100)6  
 Underground Economy (168)16, (173)1, (199)4, (200)1, (217)1  
 Underground Economy Audits (343)1  
 Underground Parking Lots (321)4  
 Undivided Interest in Land - A Problem (227)15  
 Unemployment Insurance (39)42, (69)2, (85)16, (89)17, (93)20, (98)6, (115)3, (124)18, (126)20, (127)5, (138)11, (139)6, (139)9, (143)20, (147)10, (149)12, (151)8, (154)7, (164)16, (178)12  
 Unemployment Insurance Act (153)183, (171)1  
 Unemployment Insurance - Non-Arm's Length (150)16, (171)9  
 Unemployment Insurance Payments (50)1  
 Unemployment Insurance Premium Rates (119)21  
 Unemployment Insurance Premium Tax Credit (150)6  
 Unemployment Insurance - Received by Indian (130)7  
 Unfiled Tax Return (322)10  
 Uniforms and Clothing Allowance (320)3  
 Unincorporated Businesses (278)4  
 Union Dues (88)1  
 United Arab Emirates (275)1  
 United Kingdom (200)16, (262)1, (274)1  
 United Kingdom Pension (276)16  
 United States (275)10  
 United States - Article XIV (224)18  
 United States - Corporate Reorganization (202)14  
 United States Customers (306)12  
 United States - Estate Tax (194)19  
 United States - Foreign Bank Account Filing Requirement (336)13

- United States Foreign Exchange Losses (281)5
- United States - Gambling Winnings (263)16
- United States - New U.S. Foreign Trust and Gift Reporting (192)17
- United States - Non-Resident - Signing Bonus (216)15
- United States Reporting of RRSP/RRIF Information (271)15
- United States - Roth (211)19
- United States -RRSPs (124)10
- United States S-Corporation (273)14, (326)11
- United States - Single-Purpose Corporations - Problems (194)19
- United States - Snowbirds (174)1
- United States Social Security (313)11
- United States - Social Security Benefits (205)1
- United States - Spousal Transfers (202)14
- United States Subsidiary Corporation (223)17
- United States Tax (126)8, (126)9, (178)20
- United States Tax Liability (315)12
- United States Tax on Dividends (258)18
- United States Tax Preference on Dividends (262)13
- United States Taxation - Earned Income Exclusion (219)20
- United States Taxation -Senior Citizens (177)21
- United States Transfer -Pricing Regulations (144)10
- United States Travel (201)1
- United States - U.S. State Tax (221)19
- United States Withholding Tax on Interest (349)17
- United States 401(k) Plan and RRSP (283)14
- Universal Child Care (298)6
- Universal Child Care Benefit (301)1, (304)1, (306)2, (312)1, (313)1, (336)1
- Universal Life Insurance (249)7
- Universal Life Policies (268)10
- Unjust Enrichment (88)16, (188)19, (214)7, (215)12
- Unlimited Liability Corporations (284)6, (291)16
- Unlocking Life Income Funds and Locked-In Registered Retirement Savings Plans (323)11
- Unpaid Bonuses (80)5
- Unpaid Remuneration (142)1, (273)3
- Unreasonable Reassessments (120)6
- Unreasonable Seizure (220)10
- Unremitted Source Deductions (208)10
- Unreported Income (165)3
- Unreported Interest Income (278)4
- Unsupported Business Expenses (310)3
- Unvouchered Expenditures (56)1
- Upstream Debt (210)6
- Use of Corporate-Owned Dodge Caravan (299)6
- Use of Field Vehicles to Travel Between Home and Business (299)3
- Use of Losses (212)9, (284)6
- Vacant Land (45)15, (56)6
- Vacation Banking (218)4
- Vacation Pay (252)4
- Vacation Property (42)11
- Valuation (46)17, (47)2, (48)3, (51)7, (55)10, (57)9, (63)2, (70)1, (87)1, (117)5, (164)17, (200)10, (236)22
- Valuation -No Minority Discount (177)23
- Valuation Day Value Election (147)18
- Valuation - Exclusionary Dividend Shares (246)15
- Valuation Issues -Capital Gain Election (162)3
- Valuations and Civil Penalties (246)15
- Valuations - U.S. (192)17
- Value Added Tax (51)13
- Value of a Trust Interest (336)10
- Value of Voting Non-Participating Shares (344)11
- Valuing (97)1
- Variations and Disclaimers (246)14
- Vehicle Benefits (253)3
- Vehicle Expenses (258)2
- Vehicle Purchase - GM Points (303)4
- Vehicles (281)4
- Venture Capital Corporations (185)2, (299)5
- Vertical Amalgamations (179)1, (186)14
- Vessels (139)1
- Vesting Indefeasibly (96)5, (154)2, (319)7
- Vitaiical Settlements (260)16
- Video Tapes (43)18, (45)1, (242)20
- Vineyard (292)8
- Visitors (248)19
- Visitors' Rebate Program (199)18
- Visitors to Canada (289)12, (305)1, (313)1
- Vitamin Supplements (282)2
- Voluntary Disclosure (71)1, (139)1, (160)9, (187)5, (199)12, (202)11, (227)1, (255)8, (273)10, (284)10, (286)10, (290)6, (300)9, (315)10, (326)10, (333)9, (338)10
- Voluntary Disclosure Procedure (295)13
- Voluntary Disclosures Program (255)1, (291)1, (297)13, (313)9, (316)1, (316)13, (337)1
- Voluntary Disclosure Program - No-Name Disclosure Policy (310)8
- Voluntary Disclosure/Statute-Barred Years (339)9
- Volunteer (223)1, (345)12
- Volunteer Ambulance Attendant (216)4
- Volunteer Exemption (210)3
- Volunteer Fire Organizations (221)20
- Volunteer Firefighters (238)19
- Voting Non-Participating Shares (327)13
- Vouchers and Tickets (289)3, (291)4
- Wage Claim Payment Act (119)10
- Wage Earner Protection Program (331)7
- Wage Earner Protection Program Act (324)1
- Wage Insurance Payments (77)16
- Wage Loss Insurance Receipt (302)3
- Wage Loss Replacement Plans (236)3, (239)3, (254)3, (299)3
- Waived Dividends (49)7
- Waiver (163)16, (258)14, (328)10
- Waiver of Right to Appeal (333)9
- Waiver or Reduction of Source Deductions (133)16
- Web Forms Application (310)1
- Web Tips - (259)16, (263)15, (270)13, (287)13, (291)14, (292)15, (303)13, (345)14
- Web Tips - A New Search Engine (298)15
- Web Tips - Accountant and Accounting Firm - Articles Relating to Recession Opportunities (334)11
- Web Tips - Accounting Firm Marketing Information (286)12
- Web Tips - Amendment to "Microsoft Action Pack Subscription" (295)14
- Web Tips - Amortization Calculation (321)14
- Web Tips - Application Sharing - MSN Live Messenger (306)11
- Web Tips - Bizwiz - Ratio Definition and Explanation for Dummies (349)15
- Web Tips - Blocking Internet Advertisements (337)13
- Web Tips - Business Development and Maintenance (273)15
- Web Tips - Business Jargon (272)12
- Web Tips - Business Plan Templates (273)15
- Web Tips - Business Start-Up Site (265)13
- Web Tips - Business Valuation Calculator (276)15
- Web Tips - CAIS Preparation Software (271)14
- Web Tips - Calculator: Credit-Card Payoff and Others (331)13
- Web Tips - Calculator: Finance and Personal Calculators (331)13
- Web Tips - Calculators (274)17, (326)15
- Web Tips - Calling Tips (293)12
- Web Tips - Capital Dividend Account (266)14
- Web Tips - Changing the Text Size on Your Screen (301)14
- Web Tips - Classifying New Capital Assets (308)14
- Web Tips - Computer Viruses (261)13
- Web Tips - Converting Units (284)14
- Web Tips - CRA Rates (276)15
- Web Tips - Create an Email Survey (332)13
- Web Tips - Date and Duration Calculator (309)17
- Web Tips - Desktop Search Engine (283)13
- Web Tips - Dr. Tax Knowledge Base (349)15
- Web Tips - Electricity Cost Calculator (328)12
- Web Tips - Email - (280)15
- Web Tips - Emailing Large Files (Up to 1 Gigabyte) (298)15
- Web Tips - Evite.com
- Web Tips - Faxing To and From Your Computer (338)12
- Web Tips - Financial Advice, Rates and Comparisons (260)17
- Web Tips - Financial T3 Related Information (279)16
- Web Tips - Financial Calculators (264)14
- Web Tips - Finding a Postal Code (317)15
- Web Tips - Finding Court Cases (269)15
- Web Tips - Finding Directions/Distances (269)15
- Web Tips - Finding Federal Employee Contact (268)15
- Web Tips - Finding Information for/about Seniors (278)14
- Web Tips - Finding Lawyer Contact Information (317)15, (318)11
- Web Tips - Finding Locations, Directions, and Phone Numbers - Google Local Results (299)16
- Web Tips - Finding Phone Numbers and Addresses (269)15
- Web Tips - Finding Tools on the Internet (282)11
- Web Tips - Finding Travel Deals (300)13
- Web Tips - Flight Tracking (346)12
- Web Tips - Free Antivirus Protection Scanning (325)12
- Web Tips - Free Calling to Canada and the United States (338)12
- Web Tips - Free Screen Capture Software (311)15
- Web Tips - Fund Companies: Prices and Distributions (262)12, (275)16
- Web Tips - Google Cheat Sheet (315)13
- Web Tips - Google Desktop for Enterprise - New! (295)14
- Web Tips - Google Desktop Search (280)15
- Web Tips - Google Earth (289)11
- Web Tips - Google Services You May Not Have Known Were Offered (344)14
- Web Tips - Google Web Accelerator (290)11
- Web Tips - Healthy Eating (296)14
- Web Tips - Historical Stock Prices (261)13
- Web Tips - IPP Calculator (272)12
- Web Tips - Importing Email Contact Lists (310)12
- Web Tips - Income Security Program Forms (261)13
- Web Tips - Inflation and Investment Calculators (323)12
- Web Tips - Interest and Mortgage Calculations (316)14
- Web Tips - International Dialing Prefixes and Time Zones (295)14
- Web Tips - International Financial Reporting Standards (336)12
- Web Tips - Laptop Tips (293)12
- Web Tips - Learning and Education (326)15
- Web Tips - Life Expectancy Calculator (278)14
- Web Tips - Long Distance Calling from Cell Phones - Skype to Go (347)11
- Web Tips - Long Distance Calling from Smart Phones (iPhone, Blackberry, etc.) (347)11
- Web Tips - Making Charitable Donations (274)17
- Web Tips - Market Values of Equipment (284)14
- Web Tips - Meeting Cost Meter (338)12
- Web Tips - Mental Math Tips (334)11
- Web Tips - Microsoft Action Pack Subscription (294)13
- Web Tips - Mutual Fund Fee Calculator (271)14
- Web Tips - My Account (267)16
- Web Tips - National Do Not Call List (327)16
- Web Tips - New Employees/Cooperative Education Students (297)15
- Web Tips - Odd News Links (312)14
- Web Tips - Offshore Tax Planning (268)15
- Web Tips - One-Stop Business Information Webpage (262)12
- Web Tips - Online Personalized Newspaper (329)11
- Web Tips - Payroll Deductions Online Calculator (315)13
- Web Tips - Phonestell.com
- Web Tips - Physical Activity (322)14
- Web Tips - Post-It Notes for Your Desktop (302)12
- Web Tips - Post-Secondary Information (277)13
- Web Tips - Private Giving Foundation Links (288)15
- Web Tips - Programs and Benefits for Those with Disabilities (319)9
- Web Tips - Provincial Government Employee Contact Information (277)13
- Web Tips - Quick Books - Quick Report Add-On (304)13
- Web Tips - Radio on the Net (284)14
- Web Tips - Reducing Mail from CRA (328)12
- Web Tips - Remotely Access Your Computer (332)13
- Web Tips - Retirement Calculators - Early CPP, OAS Clawback, etc. (327)16
- Web Tips - Retirement Planning (282)11
- Web Tips - Retirement Planning Calculator (266)14
- Web Tips - Screen Magnifiers (304)13
- Web Tips - Search All of Your Video Tax Newsletters at the Same Time (288)15
- Web Tips - Search Engine Cheat Sheets (311)15
- Web Tips - Sending Emails from a Phone Call (324)17
- Web Tips - Sending Large Files (344)14
- Web Tips - Short Cuts and Tips for Getting Directly to an Operator (340)12
- Web Tips - Skype - Free Calling within Canada and US (298)15
- Web Tips - Small Business Finance Tips (313)12
- Web Tips - Starting a New Business (279)16
- Web Tips - System Cleaner (339)14
- Web Tips - T1 Software Preparation Links (318)11
- Web Tips - TaxBlog - www.taxes.ca (320)14
- Web Tips - Tax Cuts by Profession/Category (333)13
- Web Tips - Taxtip.ca (309)17
- Web Tips - Tax Tips by Line (312)14
- Web Tips - Tax Treaties (260)17
- Web Tips - Taxes in Various Provinces and Territories

- (343)13  
 Web Tips - Telephone Service (286)12  
 Web Tips - Thehungersite.com (318)11  
 Web Tips - Travel Website Tips (300)13  
 Web Tips - Trip Planning (300)13  
 Web Tips - Twitter (333)13  
 Web Tips - Update (288)15  
 Web Tips - U.S. Forms (265)13  
 Web Tips - U.S. State Tax Forms (267)16  
 Web Tips - Unlocking Protected Areas of Excel Worksheets (297)15  
 Web Tips - Used Car Valuation - Non-Arm's Length Transactions (264)14  
 Web Tips - Useful Tools (341)13  
 Web Tips - Web Browser Alternative: Mozilla's Portable Firefox (296)14  
 Web Tips - Web Search Engine (283)13  
 Web Tips - Who is Connected to Your Website (290)11  
 Web Tips - World Time Converter (328)12  
 Web Tips - www.canadabusiness.ca (314)13  
 Web Tips - Yahoo Email (313)12  
 Web Tips - 1-Minute Stress Relievers (307)12  
 Web Tips - 30-Day Fitness Challenge (322)14  
 Web Tips - 2003 Personal Tax Calculator (260)17  
 Website Development Costs (235)18  
 Websites (244)14, (251)15, (314)10  
 Weight-Loss Program (281)2  
 Wellness Programs (281)3  
 Wellness Spending Accounts (300)3  
 West African/Nigerian Fraud Letters (258)17  
 Wheelchairs (202)1  
 When Tax Plans Go Bad (339)4  
 Whirlpool Spa (245)2  
 Wholly Dependent Person Tax Credit (342)2  
 Wife's Theft (254)4  
 Will (236)16  
 Wills (43)13, (279)13  
 Wind-Up (254)8  
 Wind-Ups (177)7  
 Wind-Up of a Canadian-Controlled Private Corporation (287)6  
 Wind-Up of Farm Partnership (230)15  
 Wind-Ups Under Subsection (98)3, (209)2  
 Wind-Up Versus Amalgamation (134)8  
 Wind-Up and Sale (193)7  
 Winding Up (77)1, (80)1, (86)4, (99)1, (120)1, (157)1, (166)1  
 Winnings (265)16  
 Wisconsin Limited Liability Company (251)15  
 With All Due Dispatch (92)10  
 Withdrawing Excess RRSP Contributions (321)13  
 Withdrawing Partner (305)8  
 Withholding Rate for Periodic RRIF Payments (291)12  
 Withholding Tax (80)1, (80)1, (96)1, (102)1, (130)1, (131)1, (168)1, (189)2, (222)17, (231)17, (238)17  
 Withholding Tax Exemption (141)1  
 Withholding Tax - Management and Administrative Consulting Service Fees (181)13  
 Withholding Tax Paid in Error (332)12  
 Withholding Tax on Fees Paid to Non-Residents (309)15  
 Withholding Tax on Payments from a Registered Retirement Income Fund (293)8  
 Withholding Tax Rates (274)8  
 Withholdings (256)18  
 Without Prejudice (180)22  
 Woodlots (236)17, (258)12  
 Woodlots - Qualified Farm Property (227)15  
 Work Permit Program (326)16  
 Work Space in the Home (254)4  
 Work Space in the Home Expenses (261)4  
 Workers' Compensation (213)6, (309)2  
 Workers' Compensation Benefits (291)1  
 Workers' Compensation Board (219)1  
 Work-in-Progress (85)1, (327)4, (331)4  
 Work in Progress of a Professional (259)4, (261)4  
 Working Income Tax Benefit (320)1, (329)1, (332)1  
 Working Outside Canada (159)13  
 Workmen Compensation Board (78)1  
 Workspace-in-Home Expenses (297)4, (343)3  
 Writing Losses (78)15  
 Y2K (208)12, (215)1, (218)16, (220)22  
 Y2K Problems (209)1  
 Yachts (38)2, (59)14, (192)1  
 Year 2000 Problem (204)1  
 Year End Change (62)14  
 Year End Election (76)5, (81)17  
 Year End Tax Planning (40)12, (195)2, (256)15  
 Year-End Triggered (308)8  
 Youth Service Canada (199)5, (207)9  
 Yukon Territories (146)18  
 10% Penalty (154)18  
 10% Penalty for Late Source Deduction Remittance (263)11  
 10/8 Structures (329)9  
 20% Foreign Property Limit (222)17  
 21-Year Deemed Disposition Rule (206)16, (216)9  
 30-Day Fitness Challenge (324)18, (326)16  
 50% Limitation on Food, Beverages and Entertainment (274)4  
 50% Meal and Entertainment Expense Limitation (255)4  
 50% Solution (234)15  
 401(k) Plan to IRA to RRSP (231)17  
 1987 Changes (70)14  
 1988 Federal Budget (79)2  
 1990 Federal Budget (103)13  
 1990 Provincial Tax Rates (108)2  
 1990 Tax Rates (111)19  
 1991 Tax Rates (121)5  
 1992 Federal Budget (127)13  
 1992 Personal Tax Changes (139)3  
 1992 Personal Tax Returns (139)2  
 1992 & 1993 Tax Information (138)13  
 1993 Social Program Amounts (139)14  
 1993/1993 Tax Potpourri (148)2, (151)2  
 1994 British Columbia Tax Conference (158)8  
 1994 Capital Gain Exemption (281)5  
 1994 Capital Gain Exemption Election (281)5  
 1994 Capital Gains Election (222)6  
 1994 Election on Goodwill (288)14  
 1994 Federal Budget -Capital Gains (151)3  
 1994 Federal Budget -Corporate Reorganizations (151)7  
 1994 Federal Budget -Home Buyers' Plan (151)4  
 1994 Federal Budget -Meal and Entertainment Expenses (151)5  
 1994 Federal Budget -Other Changes (151)8  
 1994 Federal Budget -Planning Tips (152)6  
 1994 Federal Budget -Small Business Limit (151)6  
 1994 Personal Tax Rates (155)2  
 1994 Personal Tax Return -General (163)4  
 1994 Personal Tax Returns (162)6  
 1994 T4 Information (157)1  
 1995 Federal Budget (163)2, (169)1, (180)1  
 1995 Federal Budget - Fiscal Periods (163)3  
 1995 Income Tax Rates (172)7  
 1995 T1 Personal Tax Return (172)19  
 1995/1996 Tax Changes (175)4  
 1995 Yearend Reserve (231)6  
 1996 Federal Budget (176)2, (188)1  
 1996 Tax Rates (180)3  
 1997 Federal Budget (187)2, (189)1, (197)1  
 1997 Tax Rates (192)8  
 1998 Federal Budget (212)1  
 1999 Automobile Rules (209)1  
 1999 Federal Budget (211)2, (212)1, (228)1  
 1999 Federal Budget - Accountant's Penalty (212)8  
 1999 Tax Rates (213)8  
 2000 Canadian Tax Foundation Conference (240)6  
 2000 Federal Budget (228)1, (234)1, (235)1  
 2001 Automobile Rules (234)1  
 2001 Tax Rates (232)5  
 2002 Numbers (248)20  
 2002 Tax Rates (253)2  
 2003 Corporate Tax Rates (257)6  
 2003 Tax Rates and CPP and EI (266)7  
 2004 Amounts (281)2  
 2004 Auditor General Report (281)1, (281)11  
 2004 Federal Budget (278)1, (285)1, (286)1  
 2004 Tax/PPP/EI Rates (276)18  
 2005 Automobile Deduction/Benefit Limits (282)1  
 2005 Federal Budget (283)6, (285)1, (286)1, (287)1, (288)1, (289)1, (291)1, (292)1  
 2005 Federal Tax Rates (282)13  
 2005 Foreign Exchange Rates (295)1  
 2005 Owner-Manager Remuneration/Integration (288)8  
 2005 Personal and Corporate Income Tax Rates (288)6  
 2005 Personal Income Tax Return (296)1  
 2005 Rules (295)2  
 2005 Tax Numbers (288)7  
 2006 Dividend Proposals (294)16  
 2006 Federal Budget (296)17, (299)1, (300)7, (302)1, (303)1, (304)1  
 2006 Federal Election Tax Proposals (294)5  
 2006 Quarterly Instalments (307)10  
 2006 Tax Rates (301)2, (305)2  
 2007 Federal Budget (307)1, (309)1, (310)1, (315)1  
 2007 Indexation for Personal Income Taxes (310)2  
 2007 Tax Information (312)5  
 2008 Automobile Deduction Limits and Expense Business Rates (318)1  
 2008 Economic and Fiscal Statement (329)1  
 2008 Eligible Dividend Designation (331)1  
 2008 Federal Budget (320)1, (320)6, (321)1, (323)1, (324)1  
 2008 Integration Tables (325)6  
 2008 Personal and Corporate Income Tax Rates (324)8  
 2008 Personal Income Tax Return (329)1  
 2009 Federal Budget (331)6, (338)1  
 2009 Indexation Adjustments (329)1  
 2009 Personal Income Tax Rates (335)2  
 2010 Federal Budget (344)7, (345)1, (346)1, (347)1, (349)1