

Index SUBJECT.

Agency

**Income Tax Interpretation Bulletins and Technical News** 

## **Application**

This index reflects interpretation bulletins, special releases, and technical news issued on or before December 31, 2007. It cancels and replaces the index of December 31, 2006. The index is updated on an annual basis.

### **General Comments**

¶ 1. The purpose of interpretation bulletins (ITs) is to provide the Canada Revenue Agency's (CRA) interpretation of the income tax law that it administers and to announce significant changes in the CRA's interpretations and their effective dates. Interpretation bulletins are not law; the law is contained in the Acts themselves and in the Regulations. However, these bulletins can generally be relied upon as reflecting the CRA's interpretation of the law to be applied on a consistent basis by its staff.

¶ 2. Due to their technical nature, ITs are used primarily by the CRA staff, tax specialists, and other individuals who have an interest in tax matters. An ongoing effort is made to improve the readability of the bulletins while still maintaining technical precision and accuracy. For example, all new and revised bulletins are written using plain language writing techniques. Each bulletin has a summary that provides a clear overview of the contents of the particular bulletin and an Explanation of Changes that is provided to assist readers in understanding the reasons for the revisions to a bulletin. In addition, the bulletins include, where appropriate, references to relevant case law and other CRA publications as well as examples to illustrate how the law is applied. For those readers who prefer a less technical explanation of the law, the CRA offers other publications, such as tax guides and brochures.

¶ 3. Bulletins reflect the CRA's interpretation of the law in force at the time the bulletins are published. Since there are frequent legislative amendments, there is an ongoing effort to ensure that the bulletins are complete, accurate, and up-to-date. However, the timeliness of any revisions that may be required is affected by the frequency and extent of the legislative changes. In cases where a bulletin has not yet been revised to reflect legislative changes, readers should refer to the amended law and its effective date. Readers should also take into account court decisions since the date of publication of a bulletin when considering the relevancy of the comments in the bulletin or special release.

December 31, 2007 DATE: REFERENCE:

When an existing bulletin needs updating, the CRA **¶ 4**. will either revise the bulletin or issue a consolidated version to revise parts of the bulletin, depending on the nature and extent of the change and its overall effect on the existing bulletin.

¶ 5. An interpretation described in a bulletin applies as of the date the bulletin is published, unless otherwise specified. When there is a subsequent change in a previous interpretation or position, and the change is beneficial to taxpayers, it is usually effective for all future assessments and reassessments. However, if the change is not favourable to taxpayers, it is normally effective for the current and subsequent taxation years or for transactions entered into after the date of the bulletin.

A change in an interpretation or position may also ¶ 6. be announced in the Income Tax Technical News. This newsletter is issued ad hoc to provide immediate CRA reaction to specific issues of significant impact.

## Complete Review of an IT

¶ 7. When there has been a complete review of all paragraphs of an IT, the number identifying the IT changes (e.g., IT-426 becomes IT-426R and, upon a subsequent review, it will become IT-426R2). The Explanation of *Changes* section at the end of the IT indicates the paragraph numbers that have been changed as a result of the review and provides a short explanation of the reasons for the changes.

## **Consolidated IT**

¶ 8. In some situations, such as when there has been a substantial change in the law or a significant court case, only certain paragraphs of an IT are revised in order to update it as quickly as possible. When such is the case, the word "(Consolidated)" will appear at the end of the IT number (e.g., IT-481 (Consolidated)). The paragraphs that have been revised by the current consolidation are identified at the front of the IT beside the heading Latest Revisions. The reasons for all of the changes made since the last complete review of the IT are indicated in the *Bulletin Revisions* section at the end of the IT. The date of the revision appears after the description of each change.

#### **¶ 9.** This index consists of the following:

- Part 1 Sectional Index by Primary References
- Part 2 Topical Index
- Part 3 Numerical Listing of Current Interpretation Bulletins
- Part 4 Numerical Listing of Technical News
- Part 5 List of Cancelled Bulletins Since the Last Publication of the Index

**Note**: Throughout this index, bulletins for which the CRA has issued a special release are indicated by an "(SR)" placed to the right of the bulletin number. Also, consolidated versions of bulletins are indicated by a "(C)" placed to the right of the bulletin number. In Part 3, an underlining of the number of a bulletin indicates that a new release, a revision or a consolidated version has been issued since the index was last published. Cancelled and archived publications are not listed in the index.

To better serve our clients, the CRA consults with many affected groups and individuals about the content of selected bulletins. If you have any comments or suggestions to improve a bulletin, a technical news, or this index, we would like to hear from you. Please send your comments to:

Income Tax Rulings Directorate Legislative Policy and Regulatory Affairs Branch Canada Revenue Agency Ottawa ON K1A 0L5

All Interpretation Bulletins can be found on the Canada Revenue Agency Web site at: www.cra.gc.ca/menu/EmenuKLA.html

# Part 1 – Sectional Index

# by Primary References

# Income Tax Act

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2	Determination of an individual's residence status	IT-221R3(C)
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3	Price adjustment clauses	IT-169
3	Separate businesses	IT-206R
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3	Damages, settlements, and similar receipts	IT-365R2
3	Non-residents – Income earned in Canada	IT-420R3(SR)
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3	Barter transactions	IT-490
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6(1)( <i>a</i> )	Employee fringe benefits	IT-470R(C)
6(1)( <i>a</i> )	Flexible employee benefit programs	IT-529
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8(1)( <i>i</i> )(ii), (iii)	Employee's expenses, including work space in home expenses	IT-352R2
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8(1)( <i>p</i> ), ( <i>q</i> )	Performing artists	IT-525R(C)
9	Conversion of property, other than real property, from or to inventory	IT-102R2
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9	Visual artists and writers	IT-504R2(C)		Leasehold interests	
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20(1)( <i>e</i> .1)	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate, and expenses of borrowing money	IT-341R4

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Annulatent       Athletic associations       IT-10R3         PBSP payments on death       IT-500R       - gitts paid to, official receipt of donors       IT-110R3         Annuity contracts       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       <	Торіс	Bulletin or Technical News	Topic Bulletin or Technical News
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Annuity contracts, income averaging			
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Anti-avoidance rules     Appendix - costs, tax treatment     IT-291R3     Appendix - costs, tax treatment     IT-497R(SR)     Arm's length     - defined     IT-419R2     - defined     IT-419R2     - defined     IT-419R2     - defined     IT-419R2     - defined     IT-519R2(C)     Artifical limbs, etc.     - medical expense     IT-519R2(C)     Artifical simbs, etc.     - medical expense     IT-519R2(C)     - expense deduction     IT-52SR(I)     - exequisition, floans to shareholders     IT-519R2(C)     - expense deduction     IT-52SR(C)     - expense dedu			
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<ul> <li>deemed disposition or acquisition</li> </ul>	IT-451R	<ul> <li>winding-up</li> <li>defined</li> </ul>	IT-126R2
<ul> <li>commission income transferred to</li> </ul>	TN-22	<ul> <li>defined</li> <li>scientific research and experimental</li> </ul>	11-120H2
<ul> <li>controlled – see Controlled corporations</li> </ul>		development expenditures	IT-151R5(C)
<ul> <li>co-operative – see Cooperative corporations</li> </ul>		<ul> <li>settlement of debts</li> </ul>	IT-142R3
- corporate loss			
<ul> <li>utilisation transactions</li> <li>Crown according</li> </ul>	TN-30	Corporations, large	
<ul> <li>Crown – see Crown corporations</li> <li>deceased shareholder's share valuation</li> </ul>	IT-416R3	– part I.3 tax	IT-532
<ul> <li>deceased shareholder's share valuation</li> <li>deemed dispositions or acquisitions, change of</li> </ul>	11-41000	Cost	
residence status	IT-451R	- amortized	
		<ul> <li>uncollectible loans or lending assets</li> </ul>	IT-442R

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Cost – continued		Debt obligations	
- capital and labour, manufacturing and		<ul> <li>capital, established as bad debts</li> </ul>	IT-159R3
processing profits	IT-145R(C)	<ul> <li>capital, established as bad debis</li> <li>change in terms</li> </ul>	IT-448(SR)
<ul> <li>capital property, adjustment</li> </ul>	IT-456R(SR)	<ul> <li>debtor's gain on settlement of</li> </ul>	IT-143R3;
<ul> <li>capital property, adjustment</li> <li>cost amount – depreciable property</li> </ul>		- debtor's gain on settlement of	,
	IT-220R2(SR)	dispesition conditions determining	IT-293R(SR)
- inventory	IT-473R	<ul> <li>disposition, conditions determining</li> </ul>	IT-448(SR)
<ul> <li>pre-production or start-up</li> </ul>	IT-417R2	<ul> <li>– farm property transfer to child</li> </ul>	IT-268R3(SR);
Cost recovery method			IT-268R4
<ul> <li>earnout agreement</li> </ul>	IT-426R	<ul> <li>settlement on winding-up of corporation</li> </ul>	IT-142R3
		<ul> <li>shareholders' and connected persons'</li> </ul>	IT-119R4
Credit cards		<ul> <li>specified non-resident's, interest disallowant</li> </ul>	
<ul> <li>interest deductibility</li> </ul>	IT-533	computation	IT-59R3
Overditeve		<ul> <li>transactions</li> </ul>	IT-479R(SR)
Creditors		Debtors	
- agreement with debtor re unpaid amounts	IT-109R2		
<ul> <li>reserves for on amalgamation</li> </ul>	IT-474R	- agreement with creditor re unpaid amounts	IT-109R2
Crimes		<ul> <li>gain on settlement of debts</li> </ul>	IT-293R(SR)
<ul> <li>compensation awards, taxation</li> </ul>	IT-365R2	Deceased persons	
	IT-JUJINZ	<ul> <li>allowable business investment loss</li> </ul>	IT-484R2
Criminal prosecutions		<ul> <li>– annuity contracts, taxation</li> </ul>	IT-212R3(SR)
<ul> <li>legal and accounting fees</li> </ul>	IT-99R5(C)	– benefits	11-21203(30)
Crop		<ul> <li>amounts received after 1984</li> </ul>	IT-508R
<ul> <li>sale of harvest rights</li> </ul>	IT-425	<ul> <li>qualifying/non-qualifying payments</li> </ul>	IT-508R
<ul> <li>sale with land</li> </ul>	IT-425	<ul> <li>business investment losses</li> </ul>	IT-484R2
Crown charges		<ul> <li>deductibility of losses</li> </ul>	IT-232R3
Crown charges		<ul> <li>deduction of accrued expenses</li> </ul>	IT-210R2
<ul> <li>on resource property</li> </ul>	IT-438R2	<ul> <li>dividends, taxation</li> </ul>	IT-212R3(SR)
Crown corporations		<ul> <li>eligible capital property</li> <li>IT-</li> </ul>	123R6; IT-313R2
<ul> <li>employees abroad, representation allowan</li> </ul>	ce	- farmers, cash method inventory adjustment	s IT-526
taxation	IT-106R3	<ul> <li>grain stock, taxation</li> </ul>	IT-212R3(SR)
		<ul> <li>farm crops</li> </ul>	IT-234
Cultural property – see Property, cultural		– income	
		<ul> <li>periodic payments</li> </ul>	IT-210R2
Cumulative eligible capital		<ul> <li>income or loss before or after death of a</li> </ul>	
- amalgamation of corporations	IT-474R	partner or of a retired partner	IT-278R2
– calculation IT	-123R4; IT-123R6	<ul> <li>income-averaging annuity contracts</li> </ul>	IT-212R3(SR)
Customer ledger account		- inventory	IT-212R3(SR)
<ul> <li>acquisition cost as capital expenditure</li> </ul>	IT-187	<ul> <li>investment tax credit</li> </ul>	IT-210R2
	11 10/	<ul> <li>– Investment tax credit</li> <li>– land inventory</li> </ul>	IT-212R3(SR)
Customer lists			
<ul> <li>acquisition cost as capital expenditure</li> </ul>	IT-187	<ul> <li>life insurance policy valuation</li> </ul>	IT-416R3
<ul> <li>acquisition expenses</li> </ul>	IT-143R3	– livestock	IT-212R3(SR)
		<ul> <li>livestock rollover</li> </ul>	IT-427R
D		<ul> <li>losses, deductibility</li> </ul>	IT-232R3
		<ul> <li>lump-sum payments out of pension plans</li> </ul>	IT-212R3(SR)
Damages		– NISA Fund No. 2	IT-212R3(SR)
<ul> <li>compensation payments, taxation</li> </ul>	IT-365R2	<ul> <li>old age security</li> </ul>	
<ul> <li>compensation received for, taxation</li> </ul>	IT-365R2	<ul> <li>repayment of benefits</li> </ul>	IT-326R3
<ul> <li>eligible capital expenditure</li> </ul>	IT-143R3	<ul> <li>partnership interest</li> </ul>	
<ul> <li>paid or payable</li> </ul>	IT-467R2	<ul> <li>deemed disposition</li> </ul>	IT-278R2
<ul> <li>retiring allowance for</li> </ul>	IT-337R4(C)	<ul> <li>income share</li> </ul>	IT-278R2
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Death benefits		<ul> <li>residual interest</li> </ul>	IT-278R2
– pensions	IT-508R	– work in progress	IT-278R2
<ul> <li>public servants of federal government</li> </ul>	IT-508R	<ul> <li>pension payable to child</li> </ul>	IT-499R
<ul> <li>qualifying payments</li> </ul>	IT-508R		
<ul> <li>superannuation payments</li> </ul>	IT-508R	- receivables, 1971, taxation	IT-212R3(SR)
- taxation	IT-508R	- RRSP	
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Death duties – see Succession duties		<ul> <li>refund of premium</li> </ul>	IT-500R
		<ul> <li>repayment of benefits</li> </ul>	
		<ul> <li>old age security</li> </ul>	IT-326R3
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Deceased persons – continued		Deductions from income – continued	
<ul> <li>returns as "another person"</li> </ul>	IT-326R3	<ul> <li>moving expenses</li> </ul>	IT-178R3(C)
<ul> <li>rights or things</li> </ul>		<ul> <li>non-residents</li> </ul>	IT-420R3(SR)
<ul> <li>election filing</li> </ul>	IT-212R3(SR)	<ul> <li>northern residents</li> </ul>	IT-91R4
<ul> <li>recipients of</li> </ul>	IT-212R3(SR)	<ul> <li>official receipts for donations, etc.</li> </ul>	IT-110R3
<ul> <li>RRSP payments</li> </ul>	IT-212R3(SR)	<ul> <li>split-receipting, proposed guidelines</li> </ul>	TN-26
<ul> <li>transfer of farm property to child</li> </ul>	IT-268R3(SR);	<ul> <li>order of deductions</li> </ul>	IT-523
	68R4; IT-349R3	<ul> <li>partnership interests, expenses</li> </ul>	IT-341R4
<ul> <li>– unpaid bonus</li> </ul>	IT-212R3(SR)	<ul> <li>patronage dividend payments</li> </ul>	IT-362R
<ul> <li>valuation of corporate shares</li> </ul>	IT-416R3	<ul> <li>penalties re earnings of taxable income</li> </ul>	IT-104R3
<ul> <li>work in progress</li> </ul>	IT-457R	<ul> <li>pension plan administration cost</li> </ul>	IT-105
Deductions from income		<ul> <li>pension plan contributions</li> </ul>	IT-167R6
<ul> <li>accounting fees</li> </ul>	IT-99R5(C)	<ul> <li>performing artists</li> </ul>	IT-525R(C)
<ul> <li>acquisition cost of customer list or ledger acc</li> </ul>		<ul> <li>RRSP contributions for spouse or</li> </ul>	
<ul> <li>acquisition cost of customer list of ledger acc</li> <li>aircraft expenses</li> </ul>	IT-522R	common-law partner	IT-307R4
<ul> <li>amalgamation losses</li> </ul>	IT-302R3	<ul> <li>reserves for doubtful debts</li> </ul>	IT-442R
<ul> <li>attendant care expenses</li> </ul>	IT-519R2(C)	<ul> <li>retiring allowance</li> </ul>	IT-337R4(C)
<ul> <li>– self-employed individuals</li> </ul>	IT-521R	<ul> <li>return of income as "another person"</li> </ul>	IT-307R4
<ul> <li>– seir-employee individuals</li> <li>– bad debts</li> </ul>	IT-521R IT-442R	<ul> <li>scientific research and experimental</li> </ul>	
<ul> <li>bad debts</li> <li>borrowing money expenses</li> </ul>	IT-341R4	development	IT-151R5(C)
<ul> <li>building site investigation expenses</li> </ul>	IT-350R	<ul> <li>scholarships, fellowships and bursary</li> </ul>	IT-75R4
<ul> <li>building site investigation expenses</li> <li>business expenses, limitations</li> </ul>	IT-487	<ul> <li>settlements paid</li> </ul>	IT-467R2
<ul> <li>business expenses, initiations</li> <li>business investment losses</li> </ul>	IT-484R2	<ul> <li>share issuing or selling expenses</li> </ul>	IT-341R4
<ul> <li>business investment losses</li> <li>business operations initial expenditures</li> </ul>	IT-364	<ul> <li>special work sites employment</li> </ul>	IT-91R4
<ul> <li>capital cost allowance on depreciable propert</li> </ul>		<ul> <li>training expenses</li> </ul>	IT-357R2
<ul> <li>capital cost allowance on depreciable property</li> <li>capital gains – see Capital gains deduction</li> </ul>	ly 11-12011	<ul> <li>travel expenses</li> </ul>	
<ul> <li>capital gains – see Capital gains deduction</li> <li>change in control of corporation, losses</li> </ul>	IT-302R3	<ul> <li>employment at special work site</li> </ul>	IT-522R
<ul> <li>change in control of corporation, losses</li> <li>child care expenses</li> </ul>	IT-495R3	<ul> <li>part-time employees</li> </ul>	IT-522R
<ul> <li>clind care expenses</li> <li>clergy residence</li> </ul>	IT-141R(C)	– trusts	
<ul> <li>convention expenses</li> </ul>	IT-131R2	<ul> <li>amounts payable to beneficiaries</li> </ul>	IT-381R3
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<ul> <li>donation of certified cultural property</li> </ul>	IT-407R4(C)	<ul> <li>unit trust, issuing expenses</li> </ul>	IT-341R4
<ul> <li>domation of certified cultural property</li> <li>damages and settlements paid</li> </ul>	IT-467R2	<ul> <li>vow of perpetual poverty, effect of</li> </ul>	IT-86R
<ul> <li>damages and settlements paid</li> <li>disability related expenses</li> </ul>	IT-519R2(C)	<ul> <li>winding-up losses</li> </ul>	IT-302R3
<ul> <li>disability related expenses</li> <li>doubtful debt reserves</li> </ul>	IT-442R	<ul> <li>work space in home expenses</li> </ul>	IT-514
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dues	IT-158R2	Defaication – see mens, defaication, embe	
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<ul> <li>employee s cost for managing pension plans</li> <li>employment or office expenses</li> </ul>	IT-352R2	plans, deferred	
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– farm losses	IT-322R	Delaware Revised Uniform Partnership Act	
<ul> <li>fines and penalties</li> </ul>	IT-104R3	– partnership	TN-25; TN-34
<ul> <li>food and beverages expenses</li> </ul>	IT-518R	Dentures	
<ul> <li>foreign income tax</li> </ul>	IT-506	<ul> <li>medical expense</li> </ul>	IT-519R2(C)
<ul> <li>foreign tax credit</li> </ul>			( )
<ul> <li>gifts to charitable organizations, etc.</li> </ul>	IT-270R3 IT-110R3	Dependants	
<ul> <li>– gins to chantable organizations, etc.</li> <li>– split-receipting, proposed guidelines</li> </ul>	TN-26	<ul> <li>tax credit</li> </ul>	IT-513R
	IT-273R2	Deposits	
<ul> <li>government assistance payments</li> <li>investment counsel's fee</li> </ul>		<ul> <li>– forfeited, eligible capital expenditure</li> </ul>	IT-143R3
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<ul> <li>leasing expenses of automobiles</li> </ul>	IT-522R		
<ul> <li>legal fees</li> <li>life insurance promium, cost of berrowing</li> </ul>	IT-99R5(C) IT-309R2	Depreciable property – see Property, depre	ciable
<ul> <li>life insurance premium, cost of borrowing</li> </ul>	11-30962	Designated educational institution	
- losses		<ul> <li>child care expenses</li> </ul>	IT-495R3
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<ul> <li>control, winding-up</li> </ul>	IT-302R3	Disability	
<ul> <li>losses due to thefts, etc.</li> </ul>	IT-185R(C)	<ul> <li>mental or physical impairment</li> </ul>	
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<ul> <li>medical expenses – see Medical expenses</li> </ul>		<ul> <li>tax credits</li> </ul>	IT-519R2(C)
<ul> <li>membership dues</li> <li>membership dues of employees</li> </ul>	IT-211R		
<ul> <li>membership dues of employees</li> </ul>	IT-158R2		

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<ul> <li>definition and operation</li> </ul>	IT-519R2(c)	<ul> <li>capital property to charity</li> </ul>	IT-288R2
- supplement		<ul> <li>certified cultural property</li> </ul>	IT-407R4(C)
<ul> <li>child care expenses</li> </ul>	IT-495R3	<ul> <li>charitable organizations</li> </ul>	IT-297R2
		<ul> <li>– cultural property</li> </ul>	
Discounts		<ul> <li>deduction for corporations</li> </ul>	IT-407R4(C)
<ul> <li>merchandise, employees' fringe benefits</li> </ul>	IT-470R(C)	<ul> <li>tax credit for individuals</li> </ul>	IT-407R4(C)
Disposition – see Property disposition		<ul> <li>employees' fringe benefits</li> <li>equitable interest in a trust to charity</li> </ul>	IT-470R(C) IT-226R
Distress preferred shares		<ul> <li>– equitable interest in a flust to charity</li> <li>– farmer's livestock</li> </ul>	IT-427R
- defined	IT-527	<ul> <li>inter vivos, capital property to individuals</li> </ul>	IT-209R(SR)
Dividend reinvestment plans		<ul> <li>life insurance policies to charitable</li> </ul>	
– general	TN-25	organizations by individuals	IT-244R3
- general	111-25	<ul> <li>official receipts requirement re deductions</li> </ul>	IT-110R3
Dividends		<ul> <li>split-receipting, proposed guidelines</li> </ul>	TN-26
<ul> <li>– capital</li> </ul>		<ul> <li>residual interest in real property to charity</li> </ul>	IT-226R
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<ul> <li>election by private corporation</li> </ul>	IT-66R6	expenditures	IT-151R5(C)
<ul> <li>life insurance</li> </ul>	IT-66R6	<ul> <li>shareholders' relatives (to)</li> </ul>	( - )
<ul> <li>capital dividend account</li> </ul>	IT-66R6	<ul> <li>indirect payments</li> </ul>	IT-335R2
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- deemed on a non-arm's length sale of shares		Draft legislation	
<ul> <li>dividend rental arrangement</li> </ul>	IT-67R3	- practice	TN-34
<ul> <li>from taxable Canadian corporations</li> </ul>	IT-67R3		
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<ul> <li>in kind, value</li> </ul>	IT-67R3	<ul> <li>medical expense</li> </ul>	IT-519R2(C)
- income		Dues	
- taxation	IT-334R2	– club	IT-148R3
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<ul> <li>meaning generally accepted</li> <li>Part IV tax on private corporation</li> </ul>	IT-67R3	<ul> <li>membership of association and societies</li> </ul>	IT-211R
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- allocation	IT-362R	Dummies – see Mannequins and dummies	
– deductibility	IT-362R		
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include in income	IT-295R4	E	
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<ul> <li>shares entitled to choose</li> </ul>	IT-146R4	- defined	IT-495R5 IT-434R(SR)
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– stripping		Earnout agreements	
<ul> <li>general anti-avoidance rule</li> </ul>	TN-22	<ul> <li>shares sold under</li> </ul>	IT-426R
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- taxable		<ul> <li>– capital cost allowance</li> </ul>	IT-469R
<ul> <li>defined</li> </ul>	IT-67R3		
<ul> <li>dividend refund to private corporation</li> </ul>	IT-243R4	Easements	
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<ul> <li>winding-up, time significance</li> </ul>	IT-149R4	Ecological property – see Property, ecolog	nical
Divorce			,
<ul> <li>property transfer to spouse after</li> </ul>	IT-325R2	E-commerce	
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Donations and gifts		Education costs	
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<ul> <li>by artists, authors and composers</li> </ul>	IT-288R2	<ul> <li>employees fringe benefits</li> </ul>	IT-470R(C)
<ul> <li>by non-residents to a prescribed donee</li> </ul>	IT-288R2		. ,

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Educational institutions		Employees – continued	
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Educational institutions – continued – tuition tax credit	IT-516R2	<ul> <li>dues, professional memberships</li> </ul>	IT-158R2
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Educational programs <ul> <li>qualifying for education tax credit</li> </ul>	IT-515R2	<ul> <li>expenses incurred in office or employment</li> <li>salary to assistant or substitute</li> </ul>	IT-352R2 IT-352R2
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Equipment		<ul> <li>work space in home</li> </ul>	IT-352R2
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<ul> <li>permanent establishment</li> </ul>	11-17/112(0)	<ul> <li>health and welfare trusts</li> </ul>	IT-85R2
Election		<ul> <li>legal fees paid by employer</li> </ul>	IT-99R5(C)
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<ul> <li>cash method inventory adjustments</li> </ul>	IT-526	<ul> <li>negotiating contracts</li> <li>legal and accounting expenses</li> </ul>	IT-99R5(C)
<ul> <li>cash method re farming income</li> <li>despendent or things</li> </ul>	IT-433R	<ul> <li>– non-deductibility of contributions to an EPSP</li> </ul>	IT-280R(SR)
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- resource property, disposition       IT-125R4       or plans         - retired partners       - uncome interest       IT-242R         - purchase and sale of interest       IT-242R         - purchase and sale of interest       IT-242R         - purchase and sale of interest       IT-242R         - scientific research and experimental development       IT-151R5(C)         - incorme/loss       IT-151R5(C)         - broche/loss       IT-179R         - prostedial period       IT-179R         - winding-up of, disposition of property       IT-378R         Passenger vehicle - see Automobiles       Personal exemptions         Pastis       - comparation, taxation         - capital cost allowance       IT-1478R         - expense of acquisition       IT-1478R         Personal service business       - small business deduction         Payments       IT-151R5(C)         - employer's to employee, taxable amounts       IT-196R2(SR)         - inducement to change employment       IT-334R2         - lump-sum, surface rentals and farming operations       IT-200R         - periodic, deceased person's       IT-218R         - unno members, received by       IT-334R2         - unno members, received by       IT-334R2         - un		IT-81R		
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- residual interest       IT-242R         - scientific research and experimental development       IT-151R5(C)         - specified       IT-7386         - income/loss       IT-7386         - income/loss       IT-73786         - interpretative issues       Personal injury         - compansation, taxation       Personal injury         - compensation, taxation       Personal injury         - companse of acquisition       IT-14383         - expense of acquisition       IT-151R5(C)         - employer's to employee, taxable amounts       IT-196R2(SP)         - inducement to change employment       IT-33472         - inducement to change employment       IT-33472         - omputation       IT-33472         - periodic, deceased person's       IT-2007         - periodic, deceased person's       IT-151R5(C)         - omputation       IT-33472         - omputation       IT-33472		IT-242R	Performers – see Entertainers and performer	rs
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<ul> <li>windfalls, taxation</li> <li>IT-334R2</li> <li>leases extension or cancellation, income</li> <li>private health services plan</li> <li>private health services plan, fringe benefit</li> <li>provincial health insurance paid by employer</li> <li>registered retirement savings plans, deduction</li> </ul>				
Penalties       – private health services plan         – application       TN-32         – deductibility from income       IT-104R3				
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<ul> <li>in a school</li> </ul>		- interpretation	TN-34
<ul> <li>medical expenses</li> </ul>	IT-519R2(C)	<ul> <li>mutual administrative assistance in tax methans</li> </ul>	
<ul> <li>self-employed individuals', deductibility</li> </ul>	IT-357R2	tax matters	TN-34
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<ul> <li>adventure or concern in nature of trade</li> </ul>	IT-459	- shopping	TN-22
– arm's length	IT-419R2	<ul> <li>general anti-avoidance rule</li> </ul>	110-22
<ul> <li>business, pre-incorporation</li> </ul>	IT-454	Tree farms – see Farmers and fishermen	
<ul> <li>commodity futures, taxation</li> </ul>	IT-346R	Truct accounts	
<ul> <li>non-arm's length – see Transactions,</li> </ul>		Trust accounts	IT 100D
non-arm's length		- disbursements by lawyer	IT-129R
- securities	IT-479R(SR)	<ul> <li>lawyers', interests</li> </ul>	IT-129R
- series of	TN-22	Trustees and control	
Transactions non sum's low-th		<ul> <li>changes</li> </ul>	TN-34
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- defined	IT-419R2		IT-381R3
- sale of land	IT-152R3	<ul> <li>allowable capital losses</li> <li>amounts payable in a taxation year</li> </ul>	IT-381R3 IT-286R2
<ul> <li>shares to corporations</li> </ul>	IT-489R	<ul> <li>amounts payable in a taxation year</li> <li>amounts received as scholarship, followships</li> </ul>	
Transfer		<ul> <li>amounts received as scholarship, fellowships</li> <li>burgaries, prizes, research graphs, etc.</li> </ul>	s, IT-75R4
<ul> <li>commission income to corporation</li> </ul>	TN-22	bursaries, prizes, research grants, etc – anti-avoidance rule	IT-75R4 IT-381R3
<ul> <li>depreciable capital property</li> </ul>	IT-291R3		IT-381R3 IT-419R2
<ul> <li>depreciable property to another class</li> </ul>	-	<ul> <li>arm's length relationship</li> <li>beneficiaries</li> </ul>	11-41982
<ul> <li>recapture and terminal loss</li> </ul>	IT-478R2		

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Trusts – see also Estates – continued		U
<ul> <li>amounts payable to</li> </ul>	IT-381R3	_
<ul> <li>flow-through of taxable dividends</li> </ul>	IT-524	_
<ul> <li>preferred beneficiaries, defined</li> </ul>	IT-394R2	
<ul> <li>preferred beneficiary, election</li> </ul>	IT-394R2	U
capital interest, adjusted cost base	IT-456R(SR)	-
· cemetery care	IT-531	
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<ul> <li>amounts payable to beneficiaries</li> </ul>	IT-381R3	
dividends from taxable Canadian corporation		U
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double taxation relief	IT-381R3	
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government assistance	IT-273R2	
health and welfare		
<ul> <li>defined</li> </ul>	IT-85R2	
<ul> <li>employees</li> </ul>	IT-85R2	v
income		- V
<ul> <li>attribution to settlor</li> </ul>	IT-369R(SR)	
<ul> <li>beneficiary</li> </ul>	IT-381R3	-
<ul> <li>payable to beneficiaries</li> </ul>	IT-342R	v
– phantom	IT-342R	_
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<ul> <li>adjusted cost base</li> </ul>	IT-342R	V
- disposition	IT-385R2	v
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inter vivos gifts of capital property through	IT-209R(SR)	v
inter vivos gits of capital property through	IT-406R2	-
interest income	IT-396R	
minors	11-59011	v
<ul> <li>transfer of farming property</li> </ul>	IT-268R3(SR);	-
- transfer of farming property	IT-268R4	
non regident heneficiaries	11-20004	
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<ul> <li>withholding tax</li> </ul>	IT-465R	v
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uition benefits		-
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uition fees		-
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Iniforms – see Clothing and uniforms		-

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Unit trusts <ul> <li>expenses for selling units, deductions</li> <li>options to acquire granted by trust</li> </ul>	IT-341R4 IT-96R6
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Vacation Pay – accumulated, taxation – trusts established under collective agreements	IT-334R2 IT-389R
Vendors – lottery tickets, receipts	IT-404R
Vessels – see Ships and vessels	
Visiting professors – see Professors and teacl	hers
Visual artists <ul> <li>income determination</li> </ul>	IT-504R2(C)
Vow of perpetual poverty – deductions allowed and disallowed	IT-86R
W	
Wage loss replacement plans – benefits computation – premiums paid by employer – employees' fringe benefits	IT-428 IT-470R(C)
Wages – accrued by deceased persons	IT-210R2
<ul> <li>expenses to collect</li> <li>legal expenses</li> </ul>	IT-99R5(C)
Water pipelines – capital cost allowance	IT-482R
Water well equipment – capital cost allowance	IT-472(SR)
Windfalls – income, taxation	IT-334R2
Winding-up – defined – dividends, time significance – farm corporations – investment tax credit of parent corporation – losses of a corporation – losses of predecessor corporation – partnership, property disposition	IT-126R2 IT-149R4 IT-427R IT-151R5(C) IT-302R3 IT-232R3 IT-232R3

Торіс	Bulletin or Technical News	Торіс	Bulletin or Technical News
<ul> <li>Winding-up – continued</li> <li>replacement property acquired upon</li> <li>scientific research and experimental development</li> <li>settlement of debts</li> <li>unpaid amounts</li> <li>unused foreign tax credits</li> </ul> Withholding taxes <ul> <li>non-residents'</li> <li>exemption on interest payments in foreign currency</li> </ul>	IT-259R4 IT-151R5(C) IT-142R3 IT-109R2 IT-520(C) IT-361R3	<ul> <li>Work in progress</li> <li>deceased partner's <ul> <li>allocation of share in partnership</li> <li>deceased professionals</li> <li>defined</li> <li>merger of partnership</li> </ul> </li> <li>Work in progress – continued <ul> <li>professionals' election</li> <li>transfer</li> </ul> </li> <li>Work space in home <ul> <li>expense deduction</li> </ul> </li> </ul>	IT-278R2 IT-212R3(SR) IT-457R IT-471R IT-457R IT-457R
<ul> <li>interest exemption on government</li> <li>Withholding taxes <ul> <li>ships and aircraft hired from</li> <li>trust beneficiaries</li> <li>unpaid amounts</li> </ul> </li> <li>overseas employment tax credit</li> <li>retiring allowance</li> </ul>	IT-155R3(SR) IT-494 IT-465R IT-109R2 IT-497R4 IT-337R4(C)	<ul> <li>employee</li> <li>self-employed individual</li> <li>visual artists and writers</li> <li>Workers' compensation payments</li> <li>tax treatment</li> <li>Working papers</li> </ul>	IT-352R2 IT-514 IT-504R2(C) IT-202R2
<ul> <li>scholarships, fellowships, bursaries, etc.</li> <li>Wood assets</li> <li>capital cost allowance</li> <li>Woodlot operators – see Farmers and fishermen</li> </ul>	IT-75R4 IT-501(SR)	<ul> <li>accountants or auditors</li> <li>CRA access</li> <li>Auditors</li> <li>Writers</li> <li>income determination</li> </ul>	TN-32 TN-34 IT-504R2(C)

# Part 3 – Numerical Listing of Current Interpretation Bulletins

Bulletin	Title	
IT-51R2(SR)	Supplies on hand at the end of a fiscal period	
IT-59R3	Interest on debts owing to specified non- residents (thin capitalization)	
IT-63R5	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	
IT-64R4(C)	Corporations: Association and control	
IT-65	Stock splits and consolidations	
IT-66R6	Capital dividends	
IT-67R3	Taxable dividends from corporations resident in Canada	
IT-73R6	The small business deduction	
IT-75R4	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	
IT-76R2	Exempt portion of pension when employee has been a non-resident	
IT-79R3	Capital cost allowance – Buildings or other structures	
IT-81R	Partnerships - Income of non-resident partners	
IT-83R3	Non-profit organizations – Taxation of income from property	
IT-85R2	Health and Welfare trusts for employees	
IT-86R	Vow of perpetual poverty	
IT-87R2	Policyholders' income from life insurance policies	
IT-88R2	Stock dividends	
IT-90	What is a partnership?	
IT-91R4	Employment at special work sites or remote work locations	
IT-92R2	Income of contractors	
IT-95R	Foreign exchange gains and losses	
IT-96R6	Options granted by corporations to acquire shares, bonds or debentures and by trusts to acquire trust units	
IT-99R5(C)	Legal and accounting fees	
IT-102R2	Conversion of property, other than real property, from or to inventory	
IT-103R	Dues paid to a union or to a parity or advisory committee	
IT-104R3	Deductibility of fines or penalties	
IT-105	Administrative costs of pension plans	
IT-106R3	Crown corporation employees abroad	
IT-109R2	Unpaid amounts	
IT-110R3	Gifts and official donation receipts	

Bulletin	Title
IT-113R4	Benefits to employees – Stock options
IT-115R2	Fractional interest in shares
IT-116R3	Rights to buy additional shares
IT-119R4	Debts of shareholders and certain persons connected with shareholders
IT-120R6	Principal residence
IT-123R4	Disposition of and transactions involving eligible capital property
IT-123R6	Transactions involving eligible capital property
IT-124R6	Contributions to registered retirement savings plans
IT-125R4	Dispositions of resource properties
IT-126R2	Meaning of "winding-up"
IT-128R	Capital cost allowance - Depreciable property
IT-129R	Lawyers' trust accounts and disbursements
IT-130	Capital property owned on December 31, 1971 – Actual cost of property owned by a testamentary trust
IT-131R2	Convention expenses
IT-133	Stock exchange transactions – Date of disposition of shares
IT-137R3(SR)	Additional tax on certain corporations carrying on business in Canada
IT-140R3	Buy-sell agreements
IT-141R(C)	Clergy residence deduction
IT-142R3	Settlement of debts on the winding-up of a corporation
IT-143R3	Meaning of eligible capital expenditure
IT-145R(C)	Canadian manufacturing and processing profits – Reduced rate of corporate tax
IT-146R4	Shares entitling shareholders to choose taxable or capital dividends
IT-147R3	Capital cost allowance – Accelerated write-off of manufacturing and processing machinery and equipment
IT-148R3	Recreational properties and club dues
IT-149R4	Winding-up dividend
IT-151R4	Scientific research and experimental development expenditures
IT-151R5(C)	Scientific research and experimental development expenditures
IT-152R3	Special reserves – Sale of land

Bulletin	Title	Bulletin	Title
IT-153R3	Land developers – Subdivision and development costs and carrying charges on	IT-212R3(SR)	Income of deceased persons – Rights or things
IT-154R	land Special reserves	IT-213R	Prizes from lottery schemes, pool system betting and giveaway contests
IT-155R3(SR)	Exemption from non-resident tax on interest payable on certain bonds, debentures, notes, hypothecs or similar obligations	IT-218R	Profit, capital gains and losses from the sale of real estate, including farmland and inherited land and conversion of real estate from capital
IT-158R2	Employees' professional membership dues		property to inventory and vice versa
IT-159R3	Capital debts established to be bad debts	IT-220R2(SR)	Capital cost allowance – Proceeds of disposition of depreciable property
IT-167R6	Registered pension plans – Employees' contributions	IT-221R3(C)	Determination of an individual's residence status
IT-168R3	Athletes and players employed by football, hockey and similar clubs	IT-226R	Gift to a charity of a residual interest in real property or an equitable interest in a trust
IT-169	Price adjustment clauses	IT-231R2	Partnerships – Partners not dealing at arm's
IT-170R	Sale of property – When included in income		length
IT-173R2(SR)		IT-232R3	Losses – Their deductibility in the loss year or in other years
	of the United States	IT-234	Income of deceased persons – Farm crops
IT-176R2	Taxable Canadian property – Interests in and options on real property and shares	IT-238R2	Fees paid to investment counsel
IT-177R2(C)	Permanent establishment of a corporation in a	IT-242R	Retired partners
	province	IT-243R4	Dividend refund to private corporations
IT-178R3(C)	Moving expenses	IT-244R3	Gifts by individuals of life insurance policies as charitable donations
IT-179R	Change of fiscal period	IT-256R	Gains from theft, defalcation or embezzlement
IT-184R	Deferred cash purchase tickets issued for grain	IT-257R	Canada Council grants
IT-185R(C)	Losses from theft, defalcation or	IT-259R4	Exchanges of property
	embezzlement	IT-261R	Prepayments of rents
IT-187	Customer lists and ledger accounts	IT-262R2	Losses of non-residents and part-year
IT-188R(SR)	Sale of accounts receivable		residents
IT-189R2	Corporations used by practising members of professions	IT-264R(SR)	Part dispositions
IT-190R2	Capital cost allowance – Transferred and	IT-267R2	Capital cost allowance – Vessels
	misclassified property	IT-268R3(SR)	Inter vivos transfer of farm property to child [before 1993]
IT-195R4	Rental property – Capital cost allowance restrictions	IT-268R4	Inter vivos transfer of farm property to child
IT-196R2(SR)	Payments by employer to employee	IT-269R4	Part IV tax on taxable dividends received by a private corporation or a subject corporation
IT-200	Surface rentals and farming operations	IT-270R3	Foreign tax credit
IT-201R2	Foreign tax credit – Trusts and beneficiaries	IT-273R2	Government assistance – General comments
IT-202R2	Employees' or workers' compensation	IT-274R	Rental properties – Capital cost of \$50,000 or
IT-206R	Separate businesses		more
IT-209R(SR)	Inter vivos gifts of capital property to individuals directly or through trusts	IT-278R2	Death of a partner or of a retired partner
IT-210R2	Income of deceased persons – Periodic payments and investment tax credit	IT-280R(SR)	Employees profit-sharing plans – Payments computed by reference to profits
IT-211R	Membership dues – Associations and societies	IT-285R2	Capital cost allowance - General comments
		IT-286R2	Trusts – Amount payable

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Bulletin	Title	Bulletin	Title
IT-287R2	Sale of inventory	IT-342R	Trusts – Income payable to beneficiaries
IT-288R2	Gifts of capital properties to a charity and	IT-343R	Meaning of the term corporation
	others	IT-346R	Commodity futures and certain commodities
IT-291R3	Transfer of property to a corporation under subsection 85(1)	IT-349R3	Intergenerational transfers of farm property on death
IT-292	Taxation of elected officers of incorporated municipalities, school boards, municipal	IT-350R	Investigation of site
	commissions and similar bodies	IT-352R2	Employee's expenses, including work space in home expenses
IT-293R(SR) IT-295R4	Debtor's gain on settlement of debt Taxable dividends received after 1987 by a	IT-357R2	Expenses of training
11-233114	spouse	IT-359R2	Premiums and other amounts with respect to
IT-297R2	Gifts in kind to charity and others		
IT-302R3	Losses of a corporation – The effect that acquisitions of control, amalgamations, and	IT-360R2	Interest payable in a foreign currency
	windings-up have on their deductibility – After January 15, 1987	IT-361R3	Exemption from part XIII tax on interest payments to non-residents
IT-303(SR)	Know-how and similar payments to non-	IT-362R	Patronage dividends
	residents	IT-364	Commencement of business operations
IT-304R2	Condominiums	IT-365R2	Damages, settlements, and similar receipts
IT-305R4	Testamentary spouse trusts	IT-369R(SR)	Attribution of trust income to settlor
IT-306R2	Capital cost allowance – Contractor's movable equipment	IT-371	Rental property – Meaning of "principal business"
IT-307R4	Spousal or common-law partner registered	IT-373R2(C)	Woodlots
11 00/114	retirement savings plans	IT-378R	Winding-up of a partnership
IT-309R2	Premiums on life insurance used as collateral	IT-379R	Employees profit-sharing plans – Allocations to beneficiaries
IT-313R2	Eligible capital property – Rules where a taxpayer has ceased carrying on a business or has died	IT-381R3	Trusts – Capital gains and losses and the flow- through of taxable capital gains to beneficiaries
IT-320R3	Qualified investments – Trusts governed by registered retirement savings plans, registered education savings plans and registered	IT-384R(SR)	Reassessment where option exercised in subsequent year
	retirement income funds	IT-385R2	Disposition of an income interest in a trust
IT-322R	Farm losses	IT-386R	Eligible capital amounts
IT-325R2	Property transfers after separation, divorce and annulment	IT-387R2(C)	Meaning of "identical properties"
IT-326R3	Returns of deceased persons as "another person"	IT-389R	Vacation pay trusts established under collective agreements
IT-328R3	Losses on shares on which dividends have	IT-391R	Status of corporations
11-020110	been received	IT-393R2	Election re tax on rents and timber royalties – Non-residents
IT-334R2	Miscellaneous receipts	IT-394R2	Preferred beneficiary election
IT-335R2	Indirect payments	IT-395R2	Foreign tax credit – Foreign-source capital
IT-337R4(C)	Retiring allowances	11-030112	gains and losses
IT-339R2	Meaning of "private health services plan"	IT-396R	Interest income
IT-340R(SR)	Scholarships, fellowships, bursaries and research grants – Forgivable loans, repayable awards and repayable employment income	IT-397R(SR)	Amounts excluded from income – Statutory exemptions and certain service or RCMP pensions, allowances and compensation
<u>IT-341R4</u>	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate and expenses of borrowing money	IT-400(SR)	Exploration and development expenses – Meaning of principal-business corporation

Bulletin	Title	Bulletin	Title
T-403R	Options on real estate	IT-456R(SR)	Capital property – Some adjustments to cost base
IT-404R IT-406R2	Payments to lottery ticket vendors Tax payable by an inter vivos trust	IT-457R	Election by professionals to exclude work in progress from income
T-407R4(C)	Disposition of cultural property to designated	IT-458R2	Canadian-controlled private corporation
	Canadian institutions	IT-459	Adventure or concern in the nature of trade
T-411R	Meaning of "construction"	IT-460	Dispositions – Absence of consideration
T-412R2	Foreign property of registered plans	IT-462	Payments based on production or use
T-413R	Election by members of a partnership under subsection 97(2)	IT-463R2	Paid-up capital
T-416R3	Valuation of shares of a corporation receiving	IT-464R	CCA – Leasehold interests
	life insurance proceeds on death of a	IT-465R	Non-resident beneficiaries of trusts
	shareholder	IT-467R2	Damages, settlements and similar payments
T-417R2 T-418	Prepaid expenses and deferred charges	IT-468R	Management or administration fees paid to non-residents
T-419R2	Capital cost allowance – Partial dispositions of property	IT-469R	Capital cost allowance – Earth-moving equipment
	Meaning of arm's length Non-residents – Income earned in Canada	IT-470R(C)	Employees' fringe benefits
T-420R3(SR) T-421R2		IT-471R	Merger of partnerships
1-42102	Benefits to individuals, corporations and shareholders from loans or debt	IT-472(SR)	Capital cost allowance – Class 8 property
T-422	Definition of tools	IT-473R	Inventory valuation
T-425	Miscellaneous farm income	IT-474R	Amalgamations of Canadian corporations
T-426R	Shares sold subject to an earnout agreement	IT-475	Expenditures on research and for business
T-427R	Livestock of farmers		expansion
T-428	Wage loss replacement plans	IT-476	Capital cost allowance – Gas and oil exploration and production equipment
T-430R3(C)	Life insurance proceeds received by a private corporation or a partnership as a consequence of death	IT-477(C)	Capital cost allowance – Patents, franchises concessions and licences
T-432R2	Benefits conferred on shareholders	IT-478R2	Capital cost allowance – Recapture and terminal loss
T-433R	Farming or fishing – Use of cash method	IT-479R(SR)	Transactions in securities
T-434R(SR)	Rental of real property by individual	IT-481(C)	Timber resource property and timber limits
T-437R	Ownership of property (principal residence)	IT-482R	Pipelines
T-438R2	Crown charges – Resource properties in Canada	IT-484R2	Business investment losses
T-440R2	Transfer of rights to income	IT-485	Cost of clearing or levelling land
T-442R	Bad debts and reserves for doubtful debts	IT-487	General limitation on deduction of outlays or
T-443(SR)	Leasing property – Capital cost allowance restrictions	IT-489R	expenses Non-arm's length sale of shares to a
T-444R	Corporations – Involuntary dissolutions		corporation
T-447	Residence of a trust or estate	IT-490	Barter transactions
T-448(SR)	Dispositions – Changes in terms of securities	IT-491(SR)	Former business property
T-450R	Share for share exchange	IT-492	Capital cost allowance – Industrial mineral mines
T-451R	Deemed disposition and acquisition on ceasing to be or becoming resident in Canada	IT-494	Hire of ships and aircraft from non-residents
T-454	Business transactions prior to incorporation	IT-495R3	Child care expenses
1-404	שמאונישים וומוויסמנוטווים אווטי נט ווונטואטומווטוו	IT-496R	Non-profit organizations

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Bulletin	Title	Bulletin	Title
IT-497R4	Overseas employment tax credit	IT-520(C)	Unused foreign tax credits – Carryforward and carryback
IT-499R	Superannuation or pension benefits	IT-521B	Motor vehicle expenses claimed by self-
IT-500R	Registered retirement savings plans – Death of an annuitant		employed individuals
IT-501(SR)	Capital cost allowance - Logging assets	IT-522R	Vehicle, travel and sales expenses of employees
IT-502(SR)	Employee benefit plans and employee trusts	IT-523	Order of provisions applicable in computing an
IT-504R2(C)	Visual artists and writers		individual's taxable income and tax payable
IT-506	Foreign income taxes as a deduction from income	IT-524	Trusts – Flow-through of taxable dividends to a beneficiary – After 1987
IT-508R	Death benefits	IT-525R(C)	Performing artists
IT-510	Transfers and loans of property made after	IT-526	Farming – Cash method inventory adjustments
	May 22, 1985 to a related minor	IT-527	Distress preferred shares
IT-511R	Interspousal and certain other transfers and loans of property	IT-528	Transfers of funds between registered plans
IT-512	Determination and redetermination of losses	IT-529	Flexible employee benefit programs
IT-513R	Personal tax credits	IT-530R	Support payments
IT-514	Work space in home expenses	IT-531	Eligible funeral arrangements
IT-515R2	Education tax credit	IT-532	Part I.3 – Tax on large corporations
IT-516R2	Tuition tax credit	IT-533	Interest deductibility and related issues
IT-518R	Food, beverages and entertainment expenses		
IT-519R2(C)	Medical expense and disability tax credits and attendant care expense deduction		

## Part 4 – Numerical Listing of Technical News

Number	Subject	Number	Subject
TN-22	General Anti-Avoidance Rule (GAAR) Employee Benefits Rectification Orders Shareholder/Manager Remuneration Large Corporation Tax – Capital Tax Cases Limitation Laws on Collection Actions Tax Shelters News Release – Rulings Position Commission Income Transferred to Corporation Series of Transactions International Taxation	TN-32	Revocation of Previously Issued Rulings Application of Penalties Taxpayer's Opportunities to Respond to Assessments Control in Fact: Impact of Recent Jurisprudence Subsection 95(6): Scope of Application CRA Access to Accountants' or Auditors' Working Papers New Administrative Policy on Single-Purpose Corporations
TN-23	List of "Approved" Entities for the Purpose of Scientific Research and Experimental Development Computer Software		Notice of Objection of Large Corporation: Impact of the <i>Potash Corporation</i> case Joint International Task Force on Tax Shelters Reserve for Prepaid Amount: Impact of the <i>Ellis</i> <i>Vision</i> case
TN-24	Legal Costs to Obtain Support Amounts Cancellation of Interpretation Bulletins Correction to the French Version of IT-519R2 (Consolidated)	TN-33	Update on GAAR reviews Income Earned or Realized – The <i>Kruco</i> Case Permanent Establishment – The <i>Dudney</i> Case Update
TN-25	E-Commerce Reasonable Expectation of Profit Health and Welfare Trusts Refreshing Losses Replacement Property Rules and Business Expansion Foreign Exchange Losses Dividend Reinvestment Plans <i>Silicon Graphics Ltd.</i> Partnership	TN-34	Income Trusts and Interest Deductibility Income Trusts and Subparagraph 132(6)( <i>b</i> )(i) Income Trusts Reorganizations Income Trusts and Non-resident Ownership Loss Consolidation – Unanimous Shareholder Agreements Sale of Tax Losses Loss Consolidation – Provincial Tax Vancouver Olympic Games
TN-26	Proposed Guidelines on Split-Receipting		Auditors Working Papers Change in Trustees and Control
TN-27	Archived Interpretation Bulletins Income Tax Publications Subscriber List		Safe Income – The <i>Kruco</i> Case Third Party Penalties Future Directions
TN-28	Large Corporation Tax – Long Term Debt Section 86.1 – Foreign Spin-Offs with "Poison Pill " Shareholder Rights Plans		Delaware Revised Uniform Partnership Act Review of Advance Rulings Process Emission Reduction and Offset Credits
TN-29	Application of Paragraph 12(1)( <i>x</i> ) Large Corporation Tax Income Tax Rulings Directorate New Automated Telephone System		Canada-U.S. – Competent Authority Memorandum of Understanding Convention on Mutual Administrative Assistance in Tax Matters Creation of Capital Losses
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