

SUBJECT: IT-Index
**Income Tax Interpretation Bulletins and
Technical News**

DATE: December 31, 2009

REFERENCE:

Application

This index reflects interpretation bulletins, special releases, and technical news issued on or before **December 31, 2009**. It cancels and replaces the index of December 31, 2008. 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. 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.

4. When an existing bulletin needs updating, the CRA 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.

6. A change in an interpretation or position may also 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/ITSC-e.html*

Part 1 – Sectional Index

by primary references

Income Tax Act

Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
2	Determination of an individual's residence status	IT-221R3(C)	6(1.1)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5
2(1)	Residence of a trust or estate	IT-447	6(2), (2.1)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5
3	Price adjustment clauses	IT-169	6(3)	Payments by employer to employee	IT-196R2(SR)
3	Separate businesses	IT-206R	6(6)	Employment at special work sites or remote work locations	IT-91R4
3	Miscellaneous receipts	IT-334R2	6(7)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5
3	Damages, settlements, and similar receipts	IT-365R2	7	Benefits to employees – Stock options	IT-113R4
3	Non-residents – Income earned in Canada	IT-420R3(SR)	7(1.4)	Employee stock option deduction	TN-38
3	Rental of real property by individual	IT-434R(SR)	7(8)	Stock benefit withholding requirements	TN-41
3	Barter transactions	IT-490	8(1)(c)	Clergy Residence Deduction	IT-141R(C)
3(a)	Gains from theft, defalcation or embezzlement	IT-256R	8(1)(f)	Vehicle, travel and sales expenses of employees	IT-522R
3(d)	Losses – Their deductibility in the loss year or in other years	IT-232R3	8(1)(h), (h.1)	Vehicle, travel and sales expenses of employees	IT-522R
6	Athletes and players employed by football, hockey and similar clubs	IT-168R3	8(1)(i)(i)	Employees' professional membership's dues	IT-158R2
6(1)(a)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5	8(1)(i)(ii), (iii)	Employee's expenses, including work space in home expenses	IT-352R2
6(1)(a)	Health and welfare trusts for employees	IT-85R2	8(1)(i)(iv), (vi)	Dues paid to a union or to a parity or advisory committee	IT-103R
6(1)(a)	Employee fringe benefits	IT-470R(C)	8(1)(j)	Vehicle, travel and sales expenses of employees	IT-522R
6(1)(a)	Flexible employee benefit programs	IT-529	8(1)(m)	Registered pension funds or plans – Employees' contributions	IT-167R6
6(1)(a)	Administrative policy change for taxable employment benefits	TN-40	8(1)(p), (q)	Performing artists	IT-525R(C)
6(1)(e), (e.1)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5	9	Conversion of property, other than real property, from or to inventory	IT-102R2
6(1)(f)	Wage loss replacement plans	IT-428			
6(1)(g), (h)	Employee benefit plans and employee trusts	IT-502(SR)			
6(1)(k), (l)	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-63R5			

Part 1 – Sectional index by primary references

Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
9	Corporations used by practising members of professions	IT-189R2	12(1)(o)	Safe income calculation –The <i>Kruco</i> case	TN-34
9	Profits, capital gains and losses from the sale of real estate, including farmland and inherited land and conversion of real estate from capital property to inventory and vice versa	IT-218R	12(1)(x)	Government assistance – General comments	IT-273R2
			12(1)(x)	<i>Application of paragraph 12(1)(x)</i>	TN-29
9	Government assistance – General comments	IT-273R2	12.2	Policyholders' income from life insurance policies	IT-87R2
9	Commodity futures and certain commodities	IT-346R	13(1)	Capital cost allowance – Recapture and terminal loss	IT-478R2
9	Woodlots	IT-373R2(C)	13(4), (4.1)	Exchanges of property	IT-259R4
9	Payments to lottery ticket vendors	IT-404R	13(5)	Capital cost allowance – Transferred and misclassified property	IT-190R2
9	Prepaid expenses and deferred charges	IT-417R2	13(5.1)	Capital cost allowance – Leasehold interests	IT-464R
9	Visual artists and writers	IT-504R2(C)	13(6)	Capital cost allowance – Transferred and misclassified property	IT-190R2
9(1)	Income of contractors	IT-92R2	13(7.1)	Government assistance – General comments	IT-273R2
9(1)	Foreign exchange gains and losses	IT-95R	13(21)	Capital cost allowance – Depreciable property	IT-128R
9(1)	Lawyers' trust accounts and disbursements	IT-129R	13(21)	Sale of property – When included in income computation	IT-170R
9(1)	Surface rentals and farming operations	IT-200	13(21)	Capital cost allowance – Proceeds of disposition of depreciable property	IT-220R2(SR)
9(1)	Prepayment of rents	IT-261R	13(21)	Capital cost allowance – Partial dispositions of property	IT-418
9(1)	Premiums and other amounts with respect to leases	IT-359R2	13(21)	Dispositions – Absence of consideration	IT-460
9(1)	Miscellaneous farm income	IT-425	13(21)	Timber resource property and timber limits	IT-481(C)
9(1)	Business transactions prior to incorporation	IT-454	13(21.1)	Capital cost allowance – Proceeds of disposition of depreciable property	IT-220R2(SR)
9(1)	Prepaid income – Whether subsection 9(1) or paragraph 12(1)(a) applies	TN-30	14	Disposition of and transactions involving eligible capital property	IT-123R4
10	Inventory valuation	IT-473R	14	Transactions involving eligible capital property	IT-123R6
10(4), (5)	Supplies on hand at the end of a fiscal period	IT-51R2(SR)	14(1), (5)	Eligible capital amounts	IT-386R
12(1)(a)	Prepaid income – Whether subsection 9(1) or paragraph 12(1)(a) applies	TN-30	14(5)	Meaning of eligible capital expenditure	IT-143R3
12(1)(b)	Sale of property – When included in income computation	IT-170R	14(6), (7)	Exchanges of property	IT-259R4
12(1)(c)	Interest income	IT-396R	15(1)	Benefits conferred on shareholders	IT-432R2
12(1)(g)	Payments based on production or use	IT-462	15(1)	Single-purpose corporations	TN-31R2
12(1)(j)	Taxable dividends from corporations resident in Canada	IT-67R3			
12(1)(o)	Crown charges – Resources properties in Canada	IT-438R2			

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Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
15(1)(c)	Rights to buy additional shares	IT-116R3	18(9)	Prepaid expenses and deferred charges	IT-417R2
15(2)	Debts of shareholders and certain persons connected with shareholders	IT-119R4	18(12)	Work space in home expenses	IT-514
18(1)	Expenses of training	IT-357R2	20(1)(a)	Capital cost allowance – Buildings or other structures	IT-79R3
18(1)(a)	Legal and accounting fees	IT-99R5(C)	20(1)(a)	Capital cost allowance – Depreciable property	IT-128R
18(1)(a)	Deductibility of fines or penalties	IT-104R3	20(1)(a)	Capital cost allowance – Accelerated write-off of manufacturing and processing machinery and equipment	IT-147R3
18(1)(a)	Losses from theft, defalcation or embezzlement	IT-185R(C)	20(1)(a)	Capital cost allowance – Vessels	IT-267R2
18(1)(a)	Membership dues – Associations and societies	IT-211R	20(1)(a)	Capital cost allowance – General comments	IT-285R2
18(1)(a)	Prepayments of rents	IT-261R	20(1)(a)	Condominiums	IT-304R2
18(1)(a)	Commencement of business operations	IT-364	20(1)(a)	Capital cost allowance – Contractor's movable equipment	IT-306R2
18(1)(a)	Damages, settlements and similar payments	IT-467R2	20(1)(a)	Definition of tools	IT-422
18(1)(a)	Expenditures on research and for business expansion	IT-475	20(1)(a)	Capital cost allowance – Leasehold interests	IT-464R
18(1)(a)	General limitation on deduction of outlays or expenses	IT-487	20(1)(a)	Capital cost allowance – Earth-moving equipment	IT-469R
18(1)(a)	Motor vehicle expenses claimed by self-employed individuals	IT-521R	20(1)(a)	Capital cost allowance – Class 8 property	IT-472(SR)
18(1)(b)	Customer lists and ledger accounts	IT-187	20(1)(a)	Capital cost allowance – Equipment used in petroleum and natural gas activities	IT-476R
18(1)(b)	Damages, settlements and similar payments	IT-467R2	20(1)(a)	Capital cost allowance – Patents, franchises, concessions and licences	IT-477(C)
18(1)(b)	Expenditures on research and for business expansion	IT-475	20(1)(a)	Cost of clearing or levelling land	IT-485
18(1)(c), (e)	Damages, settlements and similar payments	IT-467R2	20(1)(a)	Capital cost allowance – Industrial mineral mines	IT-492
18(1)(e)	Prepaid income – Whether subsection 9(1) or paragraph 12(1)(a) applies	TN-30	20(1)(a)	Capital cost allowance – Logging assets	IT-501(SR)
18(1)(h)	Damages, settlements and similar payments	IT-467R2	20(1)(c)	Interest deductibility and related issues	IT-533
18(1)(f)	Recreational properties and club dues	IT-148R3	20(1)(c)(ii)	Income trust and interest deductibility	TN-34
18(1)(m)	Crown charges – Resource properties in Canada	IT-438R2	20(1)(e)	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate, and expenses of borrowing money	IT-341R4
18(1)(t)	Income tax treatment of GST	TN-38	20(1)(e.1)	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate, and expenses of borrowing money	IT-341R4
18(2), (2.2)-(2.5), (3)	Land developers – Subdivision and development costs and carrying charges on land	IT-153R3			
18(4)	Interest on debts owing to specified non-residents (“thin capitalization”)	IT-59R3			
18(4)(a)(ii)	Thin capitalization	TN-38			

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Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
20(1)(e.2)	Premiums on life insurance used as collateral	IT-309R2	37	Scientific research and experimental development expenditures [after December 15, 1987]	IT-151R4
20(1)(f)	Foreign exchange losses	TN-25			
20(1)(f)	Exchangeable debentures	TN-41	37	Scientific research and experimental development expenditures [after December 2, 1992]	IT-151R5
20(1)(l)	Bad debts and reserves for doubtful debts	IT-442R			
20(1)(m)	Prepaid income – Whether subsection 9(1) or paragraph 12(1)(a) applies	TN-30	37(1), (2)	List of “approved” entities for the purpose of scientific research and experimental development	TN-23
20(1)(m)	Reserve for prepaid amount: Impact of the <i>Ellis Vision</i> case	TN-32			
20(1)(m)-(m.2)	Special reserves	IT-154R	38(a.1)(i)	Donation of flow-through shares	TN-41
20(1)(n)	Special reserves – Sale of land	IT-152R3	39	Transactions in securities	IT-479R(SR)
20(1)(n)	Special reserves	IT-154R	39(1)	Shares sold subject to an earnout agreement	IT-426R
20(1)(p)	Bad debts and reserves for doubtful debts	IT-442R	39(1)(a)(i.1)	Dispositions of cultural property to designated Canadian institutions	IT-407R4(C)
20(1)(q)	Administrative costs of pension plans	IT-105	39(1)(c)	Business investment losses	IT-484R2
20(1)(aa)	Cost of clearing or levelling land	IT-485	39(2)	<i>Imperial Oil</i> and the treatment of foreign currency loans	TN-38
20(1)(bb)	Fees paid to investment counsel	IT-238R2	40(2)(b),(c)	Principal residence	IT-120R6
20(1)(dd)	Investigation of site	IT-350R	40(2)(f)	Prizes from lottery schemes, pool system betting and giveaway contests	IT-213R
20(8)	Special reserves – Sale of land	IT-152R3			
20(10)	Convention expenses	IT-131R2	43	Part dispositions	IT-264R(SR)
20(11), (12)	Foreign income taxes as a deduction from income	IT-506	44	Exchanges of property	IT-259R4
20(16)	Capital cost allowance – Leasehold interests	IT-464R	44(1)	Former business property	IT-491(SR)
20(16)	Capital cost allowance – Recapture and terminal loss	IT-478R2	47	Meaning of “identical properties”	IT-387R2(C)
22	Sale of accounts receivable	IT-188R(SR)	48	Deemed disposition and acquisition on ceasing to be or becoming resident in Canada	IT-451R
23	Sale of inventory	IT-287R2	49	Options on real estate	IT-403R
24	Eligible capital property – Rules where a taxpayer has ceased carrying on a business or has died	IT-313R2	49(1)(b), (c)	Options granted by corporations to acquire shares, bonds or debentures and by trusts to acquire trust units	IT-96R6
28	Farming or fishing – Use of cash method	IT-433R	49(4)	Reassessment where option exercised in subsequent year	IT-384R(SR)
28	Farming – Cash method inventory adjustments	IT-526	50(1)(a)	Capital debts established to be bad debts	IT-159R3
28(1)	Livestock of farmers	IT-427R	50(2)	Capital debts established to be bad debts	IT-159R3
30	Cost of clearing or levelling land	IT-485	51(1)	Fractional interests in shares	IT-115R2
31	Farm losses	IT-322R	53(1)	Capital property – Some adjustments to cost base	IT-456R(SR)
31(1)	Restricted farm losses	TN-30			
34	Election by professionals to exclude work in progress from income	IT-457R			

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Income Tax Act Section	Title	Bulletin or Technical News	Income Tax Act Section	Title	Bulletin or Technical News
53(1)(e)	Life insurance proceeds received by a private corporation or a partnership as a consequence of death	IT-430R3(C)	56(1)(v)	Employees' or workers' compensation	IT-202R2
53(2)	Capital property – Some adjustments to cost base	IT-456R(SR)	56(1)(aa)	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-75R4
53(2)(k)	Government assistance – General comments	IT-273R2	56(2)	Indirect payments	IT-335R2
54	Shares entitling shareholders to choose taxable or capital dividends	IT-146R4	56(3)	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-75R4
54	Corporations – Involuntary dissolutions	IT-444R	56(4)	Transfer of rights to income	IT-440R2
54	Dispositions – Changes in terms of securities	IT-448(SR)	59(1)	Dispositions of resource properties	IT-125R4
54	Dispositions – Absence of consideration	IT-460	59(3.2)(c)	Dispositions of resource properties	IT-125R4
54	Stock exchange transactions – Date of disposition of shares	IT-133	59.1	Dispositions of resource properties	IT-125R4
54	Sale of property – When included in income computation	IT-170R	60(b)	Support payments	IT-530R
54	Principal residence	IT-120R6	60(j)	Transfers of funds between registered plans	IT-528
54	Ownership of property (principal residence)	IT-437R	60(j.1)	Retiring allowances	IT-337R4(C)
55(1)	Creation of capital losses	TN-34	60(j)	Transfers of funds between registered plans	IT-528
55(2)	Income earned or realized – the <i>Kruco</i> case	TN-33	60(q)	Scholarships, fellowships, bursaries, and research grants – Forgivable loans, repayable awards and repayable employment income	IT-340R(SR)
55(2)	Safe income calculation – The <i>Kruco</i> case	TN-34	62	Moving expenses	IT-178R3(C)
55(2)	Safe income calculation – Treatment of non-deductible expenses	TN-37	63	Child care expenses	IT-495R3
55(5)(b),(c)	Safe income calculation – The <i>Kruco</i> case	TN-34	64	Medical expense and disability tax credits and attendant care expense deduction	IT-519R2(C)
56(1)(a)(i)	Superannuation or pension benefits	IT-499R	66(15)	Exploration and development expenses – Meaning of principal-business corporation	IT-400(SR)
56(1)(a)(ii)	Retiring allowances	IT-337R4(C)	66.1(6)	Capital cost allowance – Equipment used in petroleum and natural gas activities	IT-476R
56(1)(a)(iii)	Death benefits	IT-508R	66.2(1)	Dispositions of resource properties	IT-125R4
56(1)(n)	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-75R4	66.2(5)	Capital cost allowance – Equipment used in petroleum and natural gas activities	IT-476R
56(1)(n)	Canada Council grants	IT-257R	66.2(6)	Dispositions of resource properties	IT-125R4
56(1)(o)	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-75R4	66.4(6)	Dispositions of resource properties	IT-125R4
56(1)(r)	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-75R4	67	Reasonableness of shareholder/manager remuneration	TN-30

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67.1	Food, beverages and entertainment expenses	IT-518R	74.2	Interspousal and certain other transfers and loans of property	IT-511R
67.6	Income tax treatment of GST	TN-38	75(2)	Attribution of trust income to settlor	IT-369R(SR)
69	Inter vivos gifts of capital property to individuals directly or through trusts	IT-209R(SR)	76(4)	Deferred cash purchase tickets issued for grain	IT-184R
69(11)	Corporate loss utilisation transactions	TN-30	78	Unpaid amounts	IT-109R2
69(11)	Loss consolidation – Unanimous shareholder agreements	TN-34	78(4)	Subsection 78(4) – Liability assumed by third party	TN-38
69(11)	Sale of tax losses	TN-34	80	Debtor's gain on settlement of debt	IT-293R(SR)
70(1)	Income of deceased persons – Periodic payments and investment tax credit	IT-210R2	80(2)(k)	Foreign exchange losses	TN-25
70(2)	Income of deceased persons – Rights or things	IT-212R3(SR)	80(3)	Settlement of debts on the winding-up of a corporation	IT-142R3
70(2)	Income of deceased persons – Farm crops	IT-234	80.4	Benefits to individuals, corporations and shareholders from loans or debt	IT-421R2
70(5)	Buy-sell agreements	IT-140R3	80.5	Benefits to individuals, corporations and shareholders from loans or debt	IT-421R2
70(5)	Valuation of shares of a corporation receiving life insurance proceeds on death of a shareholder	IT-416R3	81(1)(a)	Amounts excluded from income – Statutory exemptions and certain service or RCMP pensions, allowances and compensation	IT-397R(SR)
70(5.1)	Eligible capital property – Rules where a taxpayer has ceased carrying on a business or has died	IT-313R2	81(1)(h)	Application of paragraph 81(1)(h)	TN-31R2
70(5.2)	Dispositions of resources properties	IT-125R4	81(3)	Taxation of elected officers of incorporated municipalities, school boards, municipal commissions and similar bodies	IT-292
70(5.3)	Valuation of shares of a corporation receiving life insurance proceeds on death of a shareholder	IT-416R3	82(3)	Taxable dividends received after 1987 by a spouse	IT-295R4
70(6), (6.1), (7), (8)	Testamentary spouse trusts	IT-305R4	83(2)-(2.4)	Capital dividends	IT-66R6
70(9)-(9.3), (10), (13), (14)	Intergenerational transfers of farm property on death	IT-349R3	84(2)	Meaning of “winding-up”	IT-126R2
73(1)	Property transfers after separation, divorce and annulment	IT-325R2	84.1	Non-arm's length sale of shares to a corporation	IT-489R
73(3), (4)	Inter vivos transfer of farm property to child [before 1993]	IT-268R3(SR)	85(1)	Transfer of property to a corporation under subsection 85(1)	IT-291R3
73(3), (4)	Inter vivos transfer of farm property to child [after 1992]	IT-268R4	85(3)	Winding-up of a partnership	IT-378R
74.1(1)	Interspousal and certain other transfers and loans of property	IT-511R	85.1(1), (2), (2.1)	Share for share exchange	IT-450R
74.1(2)	Transfers and loans of property made after May 22, 1985 to related minor	IT-510	85.1(3), (4)	General anti-avoidance rule and audit issues/concerns	TN-34
			86.1	Foreign spin-offs with “poison pill” shareholder reports plans	TN-28
			87	Amalgamations of Canadian corporations	IT-474R2

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87(2.1)	Losses of a corporation – The effect that acquisitions of control, amalgamations, and windings-up have on their deductibility – After January 15, 1987	IT-302R3	98.1	Retired partners	IT-242R
			98.1	Death of a partner or of a retired partner	IT-278R2
			103	Computation/allocation of partnership income and losses	TN-30
88(1)	Meaning of “winding-up”	IT-126R2	103(1.1)	Partnerships – Partners not dealing at arm’s length	IT-231R2
88(1.1), (1.2)	Losses of a corporation – The effect that acquisitions of control, amalgamations, and windings-up have on their deductibility – After January 15, 1987	IT-302R3	104	Health and welfare trusts for employees	IT-85R2
88(2)	Winding-up dividend	IT-149R4	104(13)(a), (c)	Trusts – Income payable to beneficiaries	IT-342R
88.1	Deemed disposition and acquisition on ceasing to be or becoming resident in Canada	IT-451R	104(14)	Preferred beneficiary election	IT-394R2
89(1)	Capital dividends	IT-66R6	104(19)	Trusts – Flow-through of taxable dividends to a beneficiary – After 1987	IT-524
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– sale or transfer of accounts receivable, tax implications	IT-188R(SR)	– oil and gas property expenses qualifying as	IT-438R2
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– simultaneous operations	IT-206R	Canadian exploration expenses	
– small business deduction – see Small business deduction		– petroleum and natural gas activities	IT-476R
– specified investment		Canadian field processing	
– small business deduction	IT-73R6	– petroleum and natural gas activities	IT-476R
– specified partnership		Canadian oil and gas property expenses	
– small business deduction	IT-73R6	– cumulative, disposition of resource property	IT-125R4
– start-up costs	IT-417R2	– deductions	IT-438R2
– winding-up, defined	IT-126R2	Canadian services – see Armed forces	
Business income		Canadian vessels	
– adjusted, manufacturing and processing	IT-145R(C)	– capital cost allowance	IT-267R2
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– compensation for loss	IT-467R2	– deferred cash purchase tickets	IT-184R
– compensation for loss, taxation	IT-365R2	Capital	
– earned in Canada, non-resident's	IT-420R3(SR)	– contribution	IT-291R3
– expense deduction, limitation	IT-487	– expenditures on scientific research and experimental development	IT-151R5(C)
– foreign income tax	IT-270R3		
– foreign tax credit	IT-270R3		
– lease extension or cancellation premiums	IT-359R2		
– non-business income tax	IT-270R3		
– profit tax	IT-270R3		
– same or similar business			
– exchange business	IT-259R4		
– source in a foreign country	IT-270R3		
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Topic	Bulletin or Technical News	Topic	Bulletin or Technical News
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– defined	IT-285R2	– ownership of property	IT-285R2
– franchises	IT-477(C)	– partial disposition of property	IT-418
– leasehold interest	IT-464R	– patents	IT-477(C)
– licenses	IT-477(C)	– phonographic equipment	IT-472(SR)
– manufacturing and processing	IT-145R(C)	– pipelines	IT-476R
– patents	IT-477(C)	– power saws	IT-501(SR)
– principal residence	IT-120R6	– principal residence	IT-120R6
– undepreciated, calculation	IT-478R2	– property in a foreign country	IT-285R2
Capital cost allowance		– pumping equipment for gas or pipeline	IT-472(SR)
– accelerated, rates for certain vessels	IT-267R2	– rapid transit car	IT-472(SR)
– advertising signs	IT-472(SR)	– recapture	IT-478R2
– aircraft used by employees	IT-522R	– government assistance	IT-151R5(C); IT-273R2
– automobile of self-employed person	IT-521R	– vessels	IT-267R2
– bedding accessories used by hotels, etc.	IT-472(SR)	– principal residence	IT-120R6
– boats for logging	IT-501(SR)	– recreational properties	IT-148R3
– bowling alleys	IT-472(SR)	– refrigeration equipment	IT-472(SR)
– buildings and structures	IT-79R3; IT-472(SR)	– rental property	IT-434R(SR)
– capital cost of property, defined	IT-285R2	– restrictions on	IT-195R4
– carpets and rugs	IT-472(SR)	– replacement property	IT-259R4
– class 8 property	IT-472(SR)	– returnable containers	IT-472(SR)
– computation under Schedule III	IT-464R	– roads for logging	IT-501(SR)
– concessions	IT-477(C)	– short fiscal period	IT-285R2
– condominiums	IT-304R2	– snow making equipment	IT-472(SR)
– Quebec	IT-304R2	– storage equipment	IT-472(SR)
– contractor's movable equipment	IT-306R2; IT-469R	– swimming pool filtration system	IT-472(SR)
– deemed, property transfer to corporation	IT-291R3	– tangible capital property	IT-472(SR)
– depreciable property		– tangible property	IT-472(SR)
– acquisition date, effects	IT-285R2	– terminal loss	IT-478R2
– deductibility	IT-128R	– tile drainage	IT-472(SR)
– disposition	IT-220R2(SR)	– tools, defined	IT-422
– earth-moving equipment	IT-469R	– transferred property	IT-190R2
– electrical generating equipment	IT-472(SR)	– vessels	IT-267R2
– exceptions to restrictions	IT-371	– water well equipment	IT-472(SR)
– eye-testing equipment	IT-472(SR)	– 50% rule	IT-285R2
– franchises	IT-477(C)	Capital debts – see Debt obligations	
– general comments	IT-285R2	Capital dividend – see Dividends	
– grain handling equipment	IT-472(SR)	Capital dividend account	
– greenhouse steam plant	IT-472(SR)	– determination	IT-66R6
– industrial designs	IT-477(C)	– eligible capital property proceeds included in	IT-123R4; IT-123R6
– industrial mineral mines	IT-492		
– industrial mineral mining equipment	IT-469R	Capital expenditure	
– kitchen utensils	IT-472(SR)	– eligible, defined	IT-143R3
– leasehold interests	IT-464R	– legal and accounting fees	IT-99R5(C)
– leasing property	IT-443(SR)	Capital gains	
– libraries	IT-472(SR)	– allocations	
– licences	IT-477(C)	– employees profit-sharing plans	IT-379R
– logging assets	IT-501(SR)	– attributed to spouse	IT-511R
– logging road equipment	IT-469R	– calculation, prorated method	IT-173R2(SR)
– mannequins or dummies	IT-472(SR)	– Canada-U.S. tax convention	IT-173R2(SR)
– manufacturing and processing machinery and equipment	IT-147R3	– cultural property	IT-407R4(C)
– medical or dental instruments	IT-472(SR)	– deemed disposition or acquisition on ceasing or becoming resident	IT-451R
– mining and processing equipment	IT-469R	– depreciable property disposition	IT-220R2(SR)
– misclassified property	IT-190R2	– farm property transferred to child, attribution	IT-268R3(SR); IT-268R4
– motor vehicle used for employment	IT-522R		
– musicians and other performers equipment	IT-472(SR)		
– oil and gas exploration and production equipment	IT-476R		

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Capital gains – continued		Child	
– foreign exchange gains	IT-95R	– non-resident, tax credit	IT-513R
– foreign tax credit	IT-395R2	– pension benefit of parent payable to	IT-499R
– former business property	IT-491(SR)	– support payments	
– government assistance	IT-273R2	– deductibility	IT-530R
– non-resident's, Canada-U.S. tax convention	IT-173R2(SR)	– transfer of farm property to	IT-268R3(SR);
– principal residence	IT-120R6		IT-268R4
– profit from sale of real estate	IT-218R	– after death	IT-349R3
– replacement property	IT-259R4	Child care expenses	
– securities transaction	IT-479R(SR)	– eligible child	IT-495R3
– share for share exchange	IT-450R	– exclusions	IT-495R3
– shares, non-arm's length sale to corporation	IT-489R	– payer	IT-495R3
– shares sold under earnout agreement	IT-426R	Child support payments	
– taxable		– deductibility	IT-530R
– non-resident beneficiaries of trusts	IT-465R	Child tax benefit	
– trusts	IT-381R3	– supplement	
– thefts, defalcation or embezzlement	IT-256R	– child care expenses	IT-495R23
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– beneficiaries of trusts	IT-381R3	Clergy	
– deemed disposition on ceasing to be resident	IT-451R	– residence deduction	IT-141R(C)
– foreign tax credit	IT-395R2	Clothing and uniforms	
Capital losses – see Losses, capital		– employees' fringe benefits	IT-470R(C)
Capital property – see Property, capital		Clubs	
Capital stock		– dues, taxation	IT-148R3
– corporations, interest therein	IT-176R2	– non-profit organization, qualifications	IT-496R
– large corporations		– remuneration and allowances of employees	IT-168R3
– part I.3 tax	IT-532	Collection actions	
Capital tax		– limitation laws	TN-22
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Carpets and rugs		– income transferred to a corporation	TN-22
– capital cost allowance	IT-472(SR)	– sales, employees' fringe benefits	IT-470R(C)
Carrying on a business		Commodities	
– permanent establishment		– transactions, tax treatment	IT-346R
– the <i>Dudney</i> case	TN-33	Commodity futures	
Cemetery services		– transactions, tax treatment	IT-346R
– definition	IT-531	Common-law partner	
Cessation of a business		– child care expenses	IT-495R3
– depreciable property not disposed of		– registered retirement savings plans	IT-307R4
– recapture and terminal loss	IT-478R2	Common shares	
Charges		– interest on loan to acquire	
– deferred	IT-417R2	– deductibility	TN-41
Charitable donations – see Donations and gifts		Compensation	
Charitable organizations		– damages and settlements	
– fund-raising events		– paid	IT-467R2
– food, beverages and entertainment expenses	IT-518R	– received, taxation	IT-365R2
– gift of capital property to	IT-288R2	– employees, payments	IT-202R2
– gifts in kind	IT-297R2	– exclusions from income	IT-397R(SR)
– gifts of equitable interest in a trust	IT-226R	– provision of food, beverages or entertainment for	IT-518R
– gifts of life insurance policies by individuals	IT-244R3	– workers, payments	IT-202R2
– gifts of residual interest in real property	IT-226R	Competent authority	
– receipts for donations	IT-110R3	– Canada-U.S. Memorandum of Understanding	TN-34
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– royalties	TN-23	– redemption or cancellation	
Concessions		– deemed to be an assignment	TN-41
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Condominiums		– stock options	IT-113R4
– capital cost allowance	IT-304R2	Convertible properties	
– direct ownership of units in Quebec, capital cost allowance	IT-304R2	– fractional interest in shares	IT-115R2
– ownership	IT-437R	Cooperative apartments	
Congregation		– benefits conferred on shareholders	IT-432R2
– residence deduction	IT-141R(C)	Cooperative corporations	
Consideration		– housing, defined	IT-120R6
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Construction industries		– utilisation transactions	TN-30
– construction, defined	IT-411R	Corporate shareholders – see Shareholders	
Containers		Corporate takeover	
– capital cost allowance	IT-472(SR)	– legal and accounting fees	IT-99R5(C)
– deposits, special reserves	IT-154R	Corporate taxes	
Contests		– manufacturing and processing profits, reduced rates	IT-145R(C)
– prizes, taxation	IT-213R	Corporations	
Contractors		– acquisition of control, losses	IT-302R3
– income computation	IT-92R2	– amalgamation of corporations	IT-474R2
– movable equipment, capital cost allowance	IT-306R2; IT-469R	– appropriation of property to shareholder	IT-432R2
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– annuity – see Annuity contracts		– association and control, basic rules	IT-64R4(C)
– novation, taxation	IT-334R2	– bankrupt	
– payments for non-performance	IT-467R2	– association	IT-64R4(C)
– receipts for non-performance, taxation of amounts	IT-365R2	– branch tax	IT-137R3(SR)
– service, fees received for, taxation	IT-334R2	– Canadian-controlled private – see Private corporations, Canadian-controlled	
– types, tax implications	IT-92R2	– carrying on business in Canada,	
Control in fact		– additional taxes	IT-137R3(SR)
– impact of recent jurisprudence	TN-32	– ceasing to be resident	
Control of corporation		– deemed disposition or acquisition	IT-451R
– income trust		– commission income transferred to	TN-22
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– basic rules	IT-64R4(C)	– corporate loss	
– change in control		– utilisation transactions	TN-30
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– related to change in executors, etc. of estates	IT-302R3	– deemed dispositions or acquisitions, change of residence status	IT-451R
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– control deemed not to have been acquired	IT-302R3	– emigration	
– control defined	IT-64R4(C); IT-302R3	– deemed dispositions	IT-451R
– loss on disposition of property to	IT-291R3	– deemed payment of taxes	IT-451R
Convention expenses		– election to pay tax by instalment	IT-451R
– deduction from income	IT-131R2	– excluded	IT-151R5(C)
		– family farm shares transfer to child	
		– after death	IT-349R3
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– livestock, rollover to	IT-427R	Criminal prosecutions	
– large corporations	IT-532	– legal and accounting fees	IT-99R5(C)
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– loans to shareholders and connected persons	IT-119R4	– sale of harvest rights	IT-425
– losses on amalgamation or winding-up	IT-232R3	– sale with land	IT-425
– losses on shares, deductibility	IT-328R3	Crown charges	
– non-arm's length sale of shares	IT-489R	– on resource property	IT-438R2
– non-Canadian, additional tax	IT-137R3(SR)	Crown corporations	
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– permanent establishment in a province	IT-177R2(C)	– amalgamation of corporations	IT-474R2
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– receiving income billed by individuals or a partnership	IT-189R2	Damages	
– related, loans to shareholders	IT-119R4	– compensation payments, taxation	IT-365R2
– scientific research and experimental development	IT-151R5(C)	– compensation received for, taxation	IT-365R2
– shares of capital stock, interest therein	IT-176R2	– eligible capital expenditure	IT-143R3
– single-purpose	TN-31R2	– paid or payable	IT-467R2
– status determination	IT-391R	– retiring allowance for	IT-337R4(C)
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– stock options	IT-113R4	– uniform national standard	TN-41
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– takeover, share for share exchange	IT-450R	– pensions	IT-508R
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– used by practising members of profession	IT-189R2	– superannuation payments	IT-508R
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– defined	IT-126R2	Death duties – see Succession duties	
– scientific research and experimental development expenditures	IT-151R5(C)	Debentures – see Bonds and debentures	
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Corporations, large		– change in position	TN-41
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– amortized		– capital, established as bad debts	IT-159R3
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– capital property, adjustment	IT-456R(SR)	– deemed to be an assignment	TN-41
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Cost recovery method			
– earnout agreement	IT-426R		
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– disposition, conditions determining	IT-448(SR)	– returns as “another person”	IT-326R3
– excluded		– rights or things	
– definition	TN-41	– election filing	IT-212R3(SR)
– farm property transfer to child	IT-268R3(SR); IT-268R4	– recipients of	IT-212R3(SR)
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– settlement on winding-up of corporation	IT-142R3	– transfer of farm property to child	IT-268R3(SR); IT-268R4; IT-349R3
– shareholders’ and connected persons’	IT-119R4	– unpaid bonus	IT-212R3(SR)
– specified non-resident’s, interest disallowance computation	IT-59R3	– valuation of corporate shares	IT-416R3
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– allowable business investment loss	IT-484R2	– amalgamation losses	IT-302R3
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– benefits		– self-employed individuals	IT-521R
– amounts received after 1984	IT-508R	– bad debts	IT-442R
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– grain stock, taxation	IT-212R3(SR)	– change in control of corporation, losses	IT-302R3
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– income		– clergy residence	IT-141R(C)
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– income-averaging annuity contracts	IT-212R3(SR)	– donation of certified cultural property	IT-407R4(C)
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– deemed disposition	IT-278R2	– gifts to charitable organizations, etc.	IT-110R3
– income share	IT-278R2	– split-receipting, proposed guidelines	TN-26
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– residual interest	IT-278R2	– interest on loan to acquire common shares	TN-41
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– pension payable to child	IT-499R	– leasing expenses of automobiles	IT-522R
– receivables, 1971, taxation	IT-212R3(SR)	– legal fees	IT-99R5(C)
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– refund of premium	IT-500R	– corporate amalgamation, change in	IT-302R3
– repayment of benefits		– control, winding-up	IT-302R3
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– membership dues	IT-211R	– definition and operation	IT-519R2(c)
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– moving expenses	IT-178R3(C)	– child care expenses	IT-495R3
– non-residents	IT-420R3(SR)	Discounts	
– northern residents	IT-91R4	– merchandise, employees' fringe benefits	IT-470R(C)
– official receipts for donations, etc.	IT-110R3	Disposition – see Property disposition	
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– pension plan administration cost	IT-105	– general	TN-25
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– RRSP contributions for spouse or common-law partner	IT-307R4	– amount determination	IT-66R6
– reserves for doubtful debts	IT-442R	– election by private corporation	IT-66R6
– retiring allowance	IT-337R4(C)	– life insurance	IT-66R6
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– share issuing or selling expenses	IT-341R4	– deemed on a non-arm's length sale of shares	IT-489R
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– travel expenses		– designation	TN-40
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– part-time employees	IT-522R	– gross-up	IT-67R3
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– union dues, conditions	IT-103R	– taxation	IT-334R2
– unit trust, issuing expenses	IT-341R4	– indirect payments	IT-335R2
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– by artists, authors and composers	IT-288R2	– employees fringe benefits	IT-470R(C)
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– capital property to charity	IT-288R2	– child tax credit	IT-495R3
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Registered home ownership savings plans		– computation	IT-434R(SR)
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– non-deductible	IT-167R6	Rents	
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– grants		– deceased person's	IT-326R3
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Reserves		– loans to shareholders	IT-119R4
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– corporations with different	IT-64R4(C)	Training expenses	
– corporations emigrating	IT-451R	– care of an individual with mental or physical infirmity	IT-519R2(C)
Taxes		– deductibility	IT-357R2
– inter vivos trusts	IT-406R2	– in a school	
– resource property, paid to Crown	IT-438R2	– medical expenses	IT-519R2(C)
Taxpayers		– self-employed individuals’, deductibility	IT-357R2
– deceased			
– exchange of property	IT-259R4		
– partnership deemed to be	IT-413R		
– special reserves – see Reserves			
Teachers – see Professors and teachers			
Television – see Radio and television			

Topic	Bulletin or Technical News	Topic	Bulletin or Technical News
Transactions		Treaty	
– adventure or concern in nature of trade	IT-459	– interpretation	TN-34
– arm’s length	IT-419R2	– mutual administrative assistance in tax matters	TN-34
– business, pre-incorporation	IT-454	– resident of convenience	TN-35
– commodity futures, taxation	IT-346R	– shopping	
– non-arm’s length – see Transactions, non-arm’s length		– general anti-avoidance rule	TN-22
– securities	IT-479R(SR)	Tree farms – see Farmers and fishermen	
– series of	TN-22	Trust accounts	
Transactions, non-arm’s length		– disbursements by lawyer	IT-129R
– defined	IT-419R2	– lawyers’, interests	IT-129R
– sale of land	IT-152R3	Trustees and control	
– shares to corporations	IT-489R	– changes	TN-34
Transfer		Trusts – see also Estates	
– commission income to corporation	TN-22	– allowable capital losses	IT-381R3
– depreciable capital property	IT-291R3	– amounts payable in a taxation year	IT-286R2
– depreciable property to another class		– amounts received as scholarship, fellowships, bursaries, prizes, research grants, etc	IT-75R4
– recapture and terminal loss	IT-478R2	– anti-avoidance rule	IT-381R3
– eligible capital property	IT-123R6; IT-291R3	– arm’s length relationship	IT-419R2
– inter vivos of farm property to parent, to child	IT-268R3(SR); IT-268R4	– beneficiaries	
– principal residence	IT-120R6	– amounts payable to	IT-381R3
– rights to income	IT-440R2	– flow-through of taxable dividends	IT-524
– work in progress	IT-457R	– preferred beneficiaries, defined	IT-394R2
Transfer pricing		– preferred beneficiary, election	IT-394R2
– competent authority assistance	TN-41	– capital interest, adjusted cost base	IT-456R(SR)
– update	TN-34	– cemetery care	IT-531
Transplants		– deductions from income	
– bone marrow or organ, medical expenses	IT-519R2(C)	– amounts payable to beneficiaries	IT-381R3
Transportation		– dividends from taxable Canadian corporations	IT-67R3
– benefits or allowances		– double taxation relief	IT-381R3
– special work site or remote work locations	IT-91R4	– employee, taxation	IT-502(SR)
– food, beverages and entertainment included in fares	IT-518R	– flow-through of taxable capital gains to beneficiary	IT-381R3
– initial and terminal		– foreign tax credit	IT-201R2
– special work sites or remote work locations	IT-91R4	– governed by an eligible funeral arrangement	IT-531
– of patient and accompanying individual		– government assistance	IT-273R2
– medical expenses	IT-519R2(C)	– health and welfare	
– subsidized by employer		– defined	IT-85R2
– employees’ fringe benefits	IT-470R(C)	– employees	IT-85R2
Transportation passes		– income	
– employees’ fringe benefits	IT-470R(C)	– attribution to settlor	IT-369R(SR)
Travel expenses		– beneficiary	IT-381R3
– employee’s	IT-522R	– payable to beneficiaries	IT-342R
– spouse, fringe benefits	IT-470R(C)	– phantom	IT-342R
– of patient and accompanying individual		– income interest	
– medical expenses	IT-519R2(C)	– adjusted cost base	IT-342R
– rental operation	IT-434R(SR)	– disposition	IT-385R2
– scientific research and experimental development expenditures	IT-151R5(C)	– renunciation	IT-385R2
– within municipality or metropolitan area		– inter vivos gifts of capital property through	IT-209R(SR)
– taxable employment benefits	TN-40	– inter vivos, tax payable	IT-406R2
		– interest income	IT-396R
		– minors	
		– transfer of farming property	IT-268R3(SR); IT-268R4

Topic	Bulletin or Technical News	Topic	Bulletin or Technical News
Trusts – see also Estates – continued		W	
– non-resident beneficiaries		Wage loss replacement plans	
– withholding tax	IT-465R	– benefits computation	IT-428
– options to acquire trust units	IT-96R6	– premiums paid by employer	
– personal, defined	IT-381R3	– employees' fringe benefits	IT-470R(C)
– residence determination	IT-447	Wages	
– spouse – see Spouse trusts		– accrued by deceased persons	IT-210R2
– taxable capital gains	IT-381R3	– expenses to collect	
– testamentary – see Testamentary trusts		– legal expenses	IT-99R5(C)
– unit – see Unit trusts		Water pipelines	
– vacation pay, plans under collective agreement	IT-389R	– capital cost allowance	IT-482R
– without settlors or preferred beneficiaries	IT-394R2	Water well equipment	
Tuition benefits		– capital cost allowance	IT-472(SR)
– value of scholarships, fellowships, etc	IT-75R4	Windfalls	
Tuition fees		– income, taxation	IT-334R2
– eligible fees	IT-516R2	Winding-up	
– employer paid, fringe benefits	IT-470R(C)	– defined	IT-126R2
– refund of	IT-516R2	– dividends, time significance	IT-149R4
– tax credit	IT-516R2	– farm corporations	IT-427R
U		– investment tax credit of parent corporation	IT-151R5(C)
Uniforms – see Clothing and uniforms		– losses of a corporation	IT-302R3
Union – see Trade unions		– losses of predecessor corporation	IT-232R3
Unit trusts		– partnership, property disposition	IT-378R
– expenses for selling units, deductions	IT-341R4	– replacement property acquired upon	IT-259R4
– options to acquire granted by trust	IT-96R6	– scientific research and experimental development	IT-151R5(C)
United States of America		– settlement of debts	IT-142R3
– social security – see Social security (USA)		– unpaid amounts	IT-109R2
Unpaid amounts – see Remunerations; Expenses		– unused foreign tax credits	IT-520(C)
Unrelated persons		Withholding taxes	
– arm's length	IT-419R2	– non-residents'	
Usage of money		– exemption on interest payments in foreign currency	IT-361R3
– interest deductibility	IT-533	– interest exemption on government	IT-155R3(SR)
Use of property		– ships and aircraft hired from	IT-494
– same or similar		– trust beneficiaries	IT-465R
– exchange of property	IT-259R4	– unpaid amounts	IT-109R2
V		– overseas employment tax credit	IT-497R4
Vacation Pay		– retiring allowance	IT-337R4(C)
– accumulated, taxation	IT-334R2	– scholarships, fellowships, bursaries, etc.	IT-75R4
– trusts established under collective agreements	IT-389R	Wood assets	
Vendors		– capital cost allowance	IT-501(SR)
– lottery tickets, receipts	IT-404R	Woodlot operators – see Farmers and fishermen	
Vessels – see Ships and vessels		Work in progress	
Visiting professors – see Professors and teachers		– deceased partner's	
Visual artists		– allocation of share in partnership	IT-278R2
– income determination	IT-504R2(C)	– deceased professionals	IT-212R3(SR)
Vow of perpetual poverty		– defined	IT-457R
– deductions allowed and disallowed	IT-86R	– merger of partnership	IT-471R
		– professionals' election	IT-457R
		– transfer	IT-457R

Part 2 – Topical Index

Topic	Bulletin or Technical News	Topic	Bulletin or Technical News
Work space in home		Working papers	
– expense deduction		– accountants or auditors	
– employee	IT-352R2	– CRA access	TN-32
– self-employed individual	IT-514	– Auditors	TN-34
– visual artists and writers	IT-504R2(C)	Writers	
Workers’ compensation payments		– income determination	IT-504R2(C)
– tax treatment	IT-202R2		

Part 3 – Numerical Listing of Current Interpretation Bulletins

Bulletin	Title	Bulletin	Title
IT-51R2(SR)	Supplies on hand at the end of a fiscal period	IT-113R4	Benefits to employees – Stock options
IT-59R3	Interest on debts owing to specified non-residents (thin capitalization)	IT-115R2	Fractional interest in shares
IT-63R5	Benefits, including standby charge for an automobile, from the personal use of a motor vehicle supplied by an employer – After 1992	IT-116R3	Rights to buy additional shares
IT-64R4(C)	Corporations: Association and control	IT-119R4	Debts of shareholders and certain persons connected with shareholders
IT-65	Stock splits and consolidations	IT-120R6	Principal residence
IT-66R6	Capital dividends	IT-123R4	Disposition of and transactions involving eligible capital property
IT-67R3	Taxable dividends from corporations resident in Canada	IT-123R6	Transactions involving eligible capital property
IT-73R6	The small business deduction	IT-124R6	Contributions to registered retirement savings plans
IT-75R4	Scholarships, fellowships, bursaries, prizes, research grants and financial assistance	IT-125R4	Dispositions of resource properties
IT-76R2	Exempt portion of pension when employee has been a non-resident	IT-126R2	Meaning of “winding-up”
IT-79R3	Capital cost allowance – Buildings or other structures	IT-128R	Capital cost allowance – Depreciable property
IT-81R	Partnerships – Income of non-resident partners	IT-129R	Lawyers’ trust accounts and disbursements
IT-83R3	Non-profit organizations – Taxation of income from property	IT-130	Capital property owned on December 31, 1971 – Actual cost of property owned by a testamentary trust
IT-85R2	Health and Welfare trusts for employees	IT-131R2	Convention expenses
IT-86R	Vow of perpetual poverty	IT-133	Stock exchange transactions – Date of disposition of shares
IT-87R2	Policyholders’ income from life insurance policies	IT-137R3(SR)	Additional tax on certain corporations carrying on business in Canada
IT-88R2	Stock dividends	IT-140R3	Buy-sell agreements
IT-90	What is a partnership?	IT-141R(C)	Clergy residence deduction
IT-91R4	Employment at special work sites or remote work locations	IT-142R3	Settlement of debts on the winding-up of a corporation
IT-92R2	Income of contractors	IT-143R3	Meaning of eligible capital expenditure
IT-95R	Foreign exchange gains and losses	IT-145R(C)	Canadian manufacturing and processing profits – Reduced rate of corporate tax
IT-96R6	Options granted by corporations to acquire shares, bonds or debentures and by trusts to acquire trust units	IT-146R4	Shares entitling shareholders to choose taxable or capital dividends
IT-99R5(C)	Legal and accounting fees	IT-147R3	Capital cost allowance – Accelerated write-off of manufacturing and processing machinery and equipment
IT-102R2	Conversion of property, other than real property, from or to inventory	IT-148R3	Recreational properties and club dues
IT-103R	Dues paid to a union or to a parity or advisory committee	IT-149R4	Winding-up dividend
IT-104R3	Deductibility of fines or penalties	IT-151R4	Scientific research and experimental development expenditures
IT-105	Administrative costs of pension plans	IT-151R5(C)	Scientific research and experimental development expenditures
IT-106R3	Crown corporation employees abroad	IT-152R3	Special reserves – Sale of land
IT-109R2	Unpaid amounts		
IT-110R3	Gifts and official donation receipts		

Part 3 – Numerical Listing

Bulletin	Title	Bulletin	Title
IT-153R3	Land developers – Subdivision and development costs and carrying charges on land	IT-213R	Prizes from lottery schemes, pool system betting and giveaway contests
IT-154R	Special reserves	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 property to inventory and vice versa
IT-155R3(SR)	Exemption from non-resident tax on interest payable on certain bonds, debentures, notes, hypothecs or similar obligations	IT-220R2(SR)	Capital cost allowance – Proceeds of disposition of depreciable property
IT-158R2	Employees' professional membership dues	IT-221R3(C)	Determination of an individual's residence status
IT-159R3	Capital debts established to be bad debts	IT-226R	Gift to a charity of a residual interest in real property or an equitable interest in a trust
IT-167R6	Registered pension plans – Employees' contributions	IT-231R2	Partnerships – Partners not dealing at arm's length
IT-168R3	Athletes and players employed by football, hockey and similar clubs	IT-232R3	Losses – Their deductibility in the loss year or in other years
IT-169	Price adjustment clauses	IT-234	Income of deceased persons – Farm crops
IT-170R	Sale of property – When included in income computation	IT-238R2	Fees paid to investment counsel
IT-173R2(SR)	Capital gains derived in Canada by residents of the United States	IT-242R	Retired partners
IT-176R2	Taxable Canadian property – Interests in and options on real property and shares	IT-243R4	Dividend refund to private corporations
IT-177R2(C)	Permanent establishment of a corporation in a province	IT-244R3	Gifts by individuals of life insurance policies as charitable donations
IT-178R3(C)	Moving expenses	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 embezzlement	IT-259R4	Exchanges of property
IT-187	Customer lists and ledger accounts	IT-261R	Prepayments of rents
IT-188R(SR)	Sale of accounts receivable	IT-262R2	Losses of non-residents and part-year residents
IT-189R2	Corporations used by practising members of professions	IT-264R(SR)	Part dispositions
IT-190R2	Capital cost allowance – Transferred and misclassified property	IT-267R2	Capital cost allowance – Vessels
IT-195R4	Rental property – Capital cost allowance restrictions	IT-268R3(SR)	Inter vivos transfer of farm property to child [before 1993]
IT-196R2(SR)	Payments by employer to employee	IT-268R4	Inter vivos transfer of farm property to child
IT-200	Surface rentals and farming operations	IT-269R4	Part IV tax on taxable dividends received by a private corporation or a subject corporation
IT-201R2	Foreign tax credit – Trusts and beneficiaries	IT-270R3	Foreign tax credit
IT-202R2	Employees' or workers' compensation	IT-273R2	Government assistance – General comments
IT-206R	Separate businesses	IT-274R	Rental properties – Capital cost of \$50,000 or 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-212R3(SR)	Income of deceased persons – Rights or things	IT-286R2	Trusts – Amount payable
		IT-287R2	Sale of inventory

Part 3 – Numerical Listing

Bulletin	Title	Bulletin	Title
IT-288R2	Gifts of capital properties to a charity and others	IT-343R	Meaning of the term corporation
IT-291R3	Transfer of property to a corporation under subsection 85(1)	IT-346R	Commodity futures and certain commodities
IT-292	Taxation of elected officers of incorporated municipalities, school boards, municipal commissions and similar bodies	IT-349R3	Intergenerational transfers of farm property on death
IT-293R(SR)	Debtor's gain on settlement of debt	IT-350R	Investigation of site
IT-295R4	Taxable dividends received after 1987 by a spouse	IT-352R2	Employee's expenses, including work space in home expenses
IT-297R2	Gifts in kind to charity and others	IT-357R2	Expenses of training
IT-302R3	Losses of a corporation – The effect that acquisitions of control, amalgamations, and windings-up have on their deductibility – After January 15, 1987	IT-359R2	Premiums and other amounts with respect to leases
IT-303(SR)	Know-how and similar payments to non-residents	IT-360R2	Interest payable in a foreign currency
IT-304R2	Condominiums	IT-361R3	Exemption from part XIII tax on interest payments to non-residents
IT-305R4	Testamentary spouse trusts	IT-362R	Patronage dividends
IT-306R2	Capital cost allowance – Contractor's movable equipment	IT-364	Commencement of business operations
IT-307R4	Spousal or common-law partner registered retirement savings plans	IT-365R2	Damages, settlements, and similar receipts
IT-309R2	Premiums on life insurance used as collateral	IT-369R(SR)	Attribution of trust income to settlor
IT-313R2	Eligible capital property – Rules where a taxpayer has ceased carrying on a business or has died	IT-371	Rental property – Meaning of "principal business"
IT-320R3	Qualified investments – Trusts governed by registered retirement savings plans, registered education savings plans and registered retirement income funds	IT-373R2(C)	Woodlots
IT-322R	Farm losses	IT-378R	Winding-up of a partnership
IT-325R2	Property transfers after separation, divorce and annulment	IT-379R	Employees profit-sharing plans – Allocations to beneficiaries
IT-326R3	Returns of deceased persons as "another person"	IT-381R3	Trusts – Capital gains and losses and the flow-through of taxable capital gains to beneficiaries
IT-328R3	Losses on shares on which dividends have been received	IT-384R(SR)	Reassessment where option exercised in subsequent year
IT-334R2	Miscellaneous receipts	IT-385R2	Disposition of an income interest in a trust
IT-335R2	Indirect payments	IT-386R	Eligible capital amounts
IT-337R4(C)	Retiring allowances	IT-387R2(C)	Meaning of "identical properties"
IT-339R2	Meaning of "private health services plan"	IT-389R	Vacation pay trusts established under collective agreements
IT-340R(SR)	Scholarships, fellowships, bursaries and research grants – Forgivable loans, repayable awards and repayable employment income	IT-391R	Status of corporations
IT-341R4	Expenses of issuing or selling shares, units in a trust, interests in a partnership or syndicate and expenses of borrowing money	IT-393R2	Election re tax on rents and timber royalties – Non-residents
IT-342R	Trusts – Income payable to beneficiaries	IT-394R2	Preferred beneficiary election
		IT-395R2	Foreign tax credit – Foreign-source capital gains and losses
		IT-396R	Interest income
		IT-397R(SR)	Amounts excluded from income – Statutory exemptions and certain service or RCMP pensions, allowances and compensation
		IT-400(SR)	Exploration and development expenses – Meaning of principal-business corporation
		IT-403R	Options on real estate

Part 3 – Numerical Listing

Bulletin	Title	Bulletin	Title
IT-404R	Payments to lottery ticket vendors	IT-456R(SR)	Capital property – Some adjustments to cost base
IT-406R2	Tax payable by an inter vivos trust	IT-457R	Election by professionals to exclude work in progress from income
IT-407R4(C)	Disposition of cultural property to designated Canadian institutions	IT-458R2	Canadian-controlled private corporation
IT-411R	Meaning of “construction”	IT-459	Adventure or concern in the nature of trade
IT-412R2	Foreign property of registered plans	IT-460	Dispositions – Absence of consideration
IT-413R	Election by members of a partnership under subsection 97(2)	IT-462	Payments based on production or use
IT-416R3	Valuation of shares of a corporation receiving life insurance proceeds on death of a shareholder	IT-463R2	Paid-up capital
IT-417R2	Prepaid expenses and deferred charges	IT-464R	CCA – Leasehold interests
IT-418	Capital cost allowance – Partial dispositions of property	IT-465R	Non-resident beneficiaries of trusts
IT-419R2	Meaning of arm’s length	IT-467R2	Damages, settlements and similar payments
IT-420R3(SR)	Non-residents – Income earned in Canada	IT-468R	Management or administration fees paid to non-residents
IT-421R2	Benefits to individuals, corporations and shareholders from loans or debt	IT-469R	Capital cost allowance – Earth-moving equipment
IT-422	Definition of tools	IT-470R(C)	Employees’ fringe benefits
IT-425	Miscellaneous farm income	IT-471R	Merger of partnerships
IT-426R	Shares sold subject to an earnout agreement	IT-472(SR)	Capital cost allowance – Class 8 property
IT-427R	Livestock of farmers	IT-473R	Inventory valuation
IT-428	Wage loss replacement plans	IT-474R2	Amalgamations of Canadian corporations
IT-430R3(C)	Life insurance proceeds received by a private corporation or a partnership as a consequence of death	IT-475	Expenditures on research and for business expansion
IT-432R2	Benefits conferred on shareholders	IT-476R	Capital cost allowance – Equipment used in petroleum and natural gas activities
IT-433R	Farming or fishing – Use of cash method	IT-477(C)	Capital cost allowance – Patents, franchises, concessions and licences
IT-434R(SR)	Rental of real property by individual	IT-478R2	Capital cost allowance – Recapture and terminal loss
IT-437R	Ownership of property (principal residence)	IT-479R(SR)	Transactions in securities
IT-438R2	Crown charges – Resource properties in Canada	IT-481(C)	Timber resource property and timber limits
IT-440R2	Transfer of rights to income	IT-482R	Pipelines
IT-442R	Bad debts and reserves for doubtful debts	IT-484R2	Business investment losses
IT-443(SR)	Leasing property – Capital cost allowance restrictions	IT-485	Cost of clearing or levelling land
IT-444R	Corporations – Involuntary dissolutions	IT-487	General limitation on deduction of outlays or expenses
IT-447	Residence of a trust or estate	IT-489R	Non-arm’s length sale of shares to a corporation
IT-448(SR)	Dispositions – Changes in terms of securities	IT-490	Barter transactions
IT-450R	Share for share exchange	IT-491(SR)	Former business property
IT-451R	Deemed disposition and acquisition on ceasing to be or becoming resident in Canada	IT-492	Capital cost allowance – Industrial mineral mines
IT-454	Business transactions prior to incorporation	IT-494	Hire of ships and aircraft from non-residents
		IT-495R3	Child care expenses
		IT-496R	Non-profit organizations

Part 3 – Numerical Listing

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-521R	Motor vehicle expenses claimed by self-employed individuals
IT-500R	Registered retirement savings plans – Death of an annuitant	IT-522R	Vehicle, travel and sales expenses of employees
IT-501(SR)	Capital cost allowance – Logging assets	IT-523	Order of provisions applicable in computing an individual's taxable income and tax payable
IT-502(SR)	Employee benefit plans and employee trusts	IT-524	Trusts – Flow-through of taxable dividends to a beneficiary – After 1987
IT-504R2(C)	Visual artists and writers	IT-525R(C)	Performing artists
IT-506	Foreign income taxes as a deduction from income	IT-526	Farming – Cash method inventory adjustments
IT-508R	Death benefits	IT-527	Distress preferred shares
IT-510	Transfers and loans of property made after May 22, 1985 to a related minor	IT-528	Transfers of funds between registered plans
IT-511R	Interspousal and certain other transfers and loans of property	IT-529	Flexible employee benefit programs
IT-512	Determination and redetermination of losses	IT-530R	Support payments
IT-513R	Personal tax credits	IT-531	Eligible funeral arrangements
IT-514	Work space in home expenses	IT-532	Part I.3 – Tax on large corporations
IT-515R2	Education tax credit	IT-533	Interest deductibility and related issues
IT-516R2	Tuition tax credit		
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		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 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 Vision</i> case Update on GAAR reviews
TN-23	List of "Approved" Entities for the Purpose of Scientific Research and Experimental Development Computer Software		
TN-24	Legal Costs to Obtain Support Amounts Cancellation of Interpretation Bulletins Correction to the French Version of IT-519R2 (Consolidated)	TN-33	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)(b)(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 Auditors Working Papers Change in Trustees and Control Safe Income – The <i>Kruco</i> Case Third Party Penalties Future Directions <i>Delaware Revised Uniform Partnership Act</i> Review of Advance Rulings Process Emission Reduction and Offset Credits Canada-U.S. – Competent Authority Memorandum of Understanding Convention on Mutual Administrative Assistance in Tax Matters Creation of Capital Losses General Anti-Avoidance Rule and Audit Issues/Concerns Draft Legislation Update on Subsection 95(6) Update on Transfer Pricing Joint International Tax Shelter Information Centre Enhanced CRA Audits Treaty Interpretation and the Meaning of "Liable to Tax" Retirement Compensation Arrangements Permanent Establishments
TN-26	Proposed Guidelines on Split-Receipting		
TN-27	Archived Interpretation Bulletins Income Tax Publications Subscriber List		
TN-28	Large Corporation Tax – Long Term Debt Section 86.1 – Foreign Spin-Offs with "Poison Pill" Shareholder Rights Plans		
TN-29	Application of Paragraph 12(1)(x) Large Corporation Tax Income Tax Rulings Directorate New Automated Telephone System		
TN-30	Prepaid Income – Whether Subsection 9(1) or Paragraph 12(1)(a) Applies? Withholding Tax on Interest Computation/Allocation of Partnership Income and Losses Corporate Loss Utilization Transactions Reasonableness of Shareholder/Manager Remuneration Pre-judgment Interest Tax Avoidance Social Security Taxes and the Foreign Tax Credit Restricted Farm Losses (Section 31)		
TN-31R2	Social Security Taxes and the Foreign Tax Credit Single-Purpose Corporations Application of Paragraph 81(1)(h)	TN-35	Treaty Residence – Resident of Convenience
TN-32	Revocation of Previously Issued Rulings	TN-36	Paragraph 95(6)(b)
		TN-37	Safe Income Calculation – Treatment of Non-Deductible Expenses

Part 4 – Numerical Listing

Number	Subject	Number	Subject
TN-38	<p>Single administration of Ontario Corporate Tax</p> <p>Interprovincial Tax Planning Arrangements</p> <p>Income Tax Treatment of GST</p> <p>Control of Corporation Owned by Income Trust – Impact of Change in Trustees</p> <p>Canadian Controlled Private Corporation (CCPC) Determination – Impact of the <i>Sedona</i> Decision</p> <p>Canada-U.S. Treaty’s Competent Authority Provision</p> <p>Thin Capitalization</p> <p><i>Imperial Oil</i> and the Treatment of Foreign Currency Loans</p> <p>SIFT Rules – Transitional Normal Growth</p> <p>SIFT Entities – Definition of “Real Estate Investment Trust” in Section 122.1</p> <p>Paragraph 251(5)(b) – Conditional Agreements</p> <p>CRA Auditors’ Access to Audit Working Papers</p> <p>Foreign Entity Classification</p> <p>Application of Paragraph 95(6)(b)</p> <p>Pension Fund Corporations</p> <p>Application of Subparagraph 212(1)(b)(vii)</p> <p>Employee Stock Option Deduction</p> <p>Purchase Price Allocation for Rental Properties</p> <p>Subsection 78(4) – Liability Assumed by a Third Party</p> <p>Value of Company Attributable to Voting Non-Participating Shares</p> <p>Criteria for Determining Hedge Effectiveness for Tax Purposes</p> <p>Definition of “Non-Portfolio Earnings” in Subsection 122.1(1)</p> <p>Filing Requirements for T5013, <i>Partnership Information Return</i></p> <p>Transfer of GST/HST Refunds to Non-Resident Security Accounts</p> <p>Anti-Discrimination Provisions</p> <p>Limited Liability Company under the Protocol</p>	TN-40	Administrative Policy Changes for Taxable Employment Benefits
		TN-41	<p>Eligible Dividend Designation – Subsection 89(14)</p> <p>The “More Than Five Full-Time Employees” Test</p> <p>Meaning of “Business</p> <p>Rulings (Opinions) on Proposed Legislative Amendments</p> <p>Definition of “Tax Shelter” – Subsection 237.1(1)</p> <p>Donation of Flow-Through Shares – Subparagraph 38(a.1)(i), subsection 248(35) through (41) and section 237.1</p> <p>Date-Stamping Procedures</p> <p>Conversion from Canadian GAAP to IFRS</p> <p>Exchangeable Debenture – Paragraph 20(1)(f)</p> <p>Convertible Debt</p> <p>Transfer Pricing and Dispute Resolution</p> <p>Stock Benefit Withholding Requirements</p> <p>Loss Consolidation and Provincial GAAR</p> <p>Provincial Income Allocation – Section 400 of the <i>Income Tax Regulations</i></p> <p>Deductibility of Interest on Money Borrowed to Acquire Common Shares</p> <p>5th Protocol to the Canada-US Tax Convention – Hybrid Entities</p> <p>5th Protocol to the Canada-US Tax Convention – Limitation on Benefits</p> <p>Functional Currency Tax Reporting Rules</p>
TN-39	Settlement of a Shareholder Class Action Suit – Compensation by Way of Cash and Shares		

Part 5 – List of cancelled and archived bulletins since the last publication of the index

None