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**Explanation of Footnotes**

Footnotes throughout the book cite the authorities for the conclusions given and unless otherwise indicated refer to the following:

- Sec. Indicates a section of the Income Tax Act, R.S.C. 1985 (5th Supp.) c. 1, as amended
- ITAR Indicates a section of the Income Tax Application Rules, 1971.
- Reg. Indicates a section of the Income Tax Regulations.
- Interp. Bul. Refers to an Interpretation Bulletin issued by the Canada Revenue Agency. The full text of each Interpretation Bulletin is reproduced in the CCH CANADIAN TAX REPORTER.
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- CCH This reference is to fuller coverage of the subject in the CCH CANADIAN TAX REPORTER. The numbers following such references are to paragraphs of the Reporter.
- DTC This reference is to the CCH DOMINION TAX CASES where the cases cited are reported in full text.

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