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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 Wolters Kluwer CCH CANADIAN TAX REPORTER. |
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| CCH              | This reference is to fuller coverage of the subject in the Wolters Kluwer CCH CANADIAN TAX REPORTER. The numbers following such references are to paragraphs of the Reporter.          |
| DTC              | This reference is to the Wolters Kluwer CCH DOMINION TAX CASES where the cases cited are reported in full text.  |

ISBN 978-1-55496-663-9

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Typeset by Wolters Kluwer Limited.

Printed in the United States of America.

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