HOW TO USE THIS BOOK

Throughout this edition of *Shareholders' Agreements: A Tax and Legal Guide*, common abbreviations and acronyms have been used in place of full titles for legislation and subject-specific terms.

Unless otherwise indicated, all legislative references in this book are to the federal *Income Tax Act* and to the Regulations under that Act.

References, Abbreviations and Acroymns

Legislative

Act	*Income Tax Act* (Canada)
CBCA	*Canada Business Corporations Act*
FLA	*Family Law Act*
OBCA	*Business Corporations Act* (Ontario)
Regulation(s)	Regulations under the *Income Tax Act*

Specific Terms and Issuing Bodies

ABIL	Allowable Business Investment Loss
CCA	Capital Cost Allowance
CDA	Capital Dividend Account
CMT	Corporate Minimum Tax
CNIL	Cumulative Net Investment Loss
CRA	Canada Revenue Agency
GAAR	General Anti-Avoidance Rule
GRIP	General Rate Income Pool
LICDA	Life Insurance Capital Dividend Account
LRIP	Low Rate Income Pool
NCPI	Net Cost of Pure Insurance
RDTOH	Refundable Dividend Tax on Hand

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