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## Log in to knotia

You will receive notification of your temporary password in an email. You will be prompted to change your temporary password the first time you log in.

- ▶ Go to **knotia.ca**.
- ▶ Enter your email address and temporary password.
- ▶ Re-enter the temporary password as prompted.
- ▶ Enter a new password.
- ▶ Confirm your new password.

### Creating your password

Your new password must be a minimum of eight characters and include at least one letter and one number.

## Site options



### Search all

Perform a search across a selection of titles.

### Print

Reformats documents into printer-friendly versions.

### Help

Access FAQs, help desk contacts, a PDF version of this user guide, and search syntax examples.

### My profile

Change email news settings and site preferences.

### Session tracker

Tracks the time you spend researching and saves all searches performed and documents accessed during each session.

### Larger text

To view documents in a larger font, click on **View** from your Internet Explorer menu, click on **Text Size**, and choose your desired text size.

## Help desk

Mon-Fri, 9am-5pm ET  
1 866 256 6842  
support@knotia.ca

# Your home page

**Briefcase**  
Stores saved documents and searches, as well as session tracker reports and research history.

**My account**  
Access your profile information, site preferences, and email news settings from this tab.

**Subscriptions**  
Quick access to all of your titles from any page on the site.

**eBook downloads**  
Take your tax reference library anywhere with our eBook format.  
Learn more on page 21.

Fine-tune which titles appear by clicking on Customize my list under Subscriptions on your home page (or on the Subscriptions tab).

# News

Email news updates bring you the critical information you need, when you need it.

## Daily news email

**6 DECEMBER 2011**

**FEDERAL INCOME TAX**

**Ernst & Young Commentary**

Ernst & Young Case Comment  
 2011-029 Loss Generator not subject to GAAR  
 Global Equity Fund Ltd. v The Queen, 2011 TCC 507  
 (Jennifer Smith, Ottawa)

In this decision, the Crown was unable to convince the Tax Court of Canada ("TCC") that a business loss generator scheme constituted abusive tax avoidance for purposes of the General Anti-Avoidance Rule ("GAAR"), in spite of two recent decisions of the same court which held to the contrary with respect to somewhat similar arrangements involving the creation of capital losses. However, the trial judge, Woods J., made it clear that she considered the series of transactions which triggered the loss to be "artificial" and "vacuous", and indicated that she might well have reached a different conclusion had the case been argued differently by the Crown.

US and International Tax  
 ITV INT 330-11 "Pragmatic coordination" of tax policies in the euro area  
 (EY Global)

The Euro Summit, held on 26 October 2011, not only addressed the progress made to date in overcoming the effects of the global financial crisis, but considered further steps for improving the growth and economic outlook in the countries of the euro area.

**Administrative Materials**

CRA NewsWire  
 PR-2011-1200 Rev System Maintenance / SEND Product

Forms  
 RC19-E Calculating Automobile Benefits for 2011

Guides/Pamphlets  
 T4130 Employers' Guide - Taxable Benefits and Allowances

RC4000 General Index of Financial Information (GIFI) Form T1130  
 RC4000 General Index of Financial Information Form T1130

**Click on a headline to get the full story.**

**Access online 90-day news archive.**

**Email a document to a colleague (no subscription required for recipient).**

**Ernst & Young Commentary** December 6, 2011  
**2011-029 - Loss Generator not subject to GAAR**  
**Global Equity Fund Ltd. v The Queen, 2011 TCC 507**  
 (Jennifer Smith, Ottawa)

2011-19-29 - [TCC] Global Equity Fund Ltd. v The Queen

It is the decision, the Crown was unable to convince the Tax Court of Canada ("TCC") that a business loss generator scheme constituted abusive tax avoidance for purposes of the General Anti-Avoidance Rule ("GAAR"), in spite of two recent decisions of the same court which held to the contrary with respect to somewhat similar arrangements involving the creation of capital losses. However, the trial judge Woods J., made it clear that she considered the series of transactions which triggered the loss to be "artificial" and "vacuous", and indicated that she might well have reached a different conclusion had the case been argued differently by the Crown.

**Facts**

The taxpayer, an equity fund, undertook a series of transactions that produced a significant loss in its 2001 taxation year and applied the loss to eliminate most of its tax payable under the Income Tax Act (the "ITA") for the 1999, 2000 and 2001 taxation years. The transactions undertaken to produce the loss were as follows:

- The taxpayer subscribed for common shares of a new subsidiary ("Newco") for consideration of \$5,000,000. Share financing was arranged to facilitate the transaction.
- Newco issued preferred shares to the taxpayer by way of a stock dividend. The preferred shares were non-cumulative and convertible for \$5,000,000 and had a par-up capital of \$50.
- The stock dividend resulted in an income inclusion to the taxpayer in the amount of \$50.
- The stock dividend had the effect of reducing the common shares of Newco to a nominal amount. It excluded most (but not all) of these shares.

**Email This Document**

Ernst & Young Case Comment — Loss Generator not subject to GAAR: Global Equity Fund Ltd. v The Queen, 2011 TCC 507 (Jennifer Smith, Ottawa)

Your email address: bob@news\_00@yahoo.ca

Recipient's email address: jsmith@erand.com  
(Separate multiple email addresses with commas. Limited to 3 addresses.)

Send me a copy:

Subject: Loss Generator not subject to GAAR Global Equity Fund Ltd v The Queen (Ernst & Young Case Comment)

Personal Message (optional): Hi Jane, Thought this might be of use to you in your research!

**Send**

### Did you know?

To view a translation of a case that arrives in your email news update, click on the headline to get the full story, then click on the link at the top of the page (if available).

## Email news settings

Access your email news settings by clicking on the **email news** link under “Welcome” on the home page.

	As Posted	Daily	Weekly	DO NOT SEND
<input type="checkbox"/> Learning with Ernst & Young	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Commodity Tax News	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> TaxMatters@EY	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Federal Income Tax News	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ernst & Young Commentary	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Administrative Memoranda	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cases	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Income Tax Rulings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Legislation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> GST/HST & Excise News	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Customs and Trade News	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: British Columbia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Alberta	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Saskatchewan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Manitoba	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Ontario	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Quebec	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: New Brunswick	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Nova Scotia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Prince Edward Island	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Newfoundland and Labrador	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Northwest Territories	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Nunavut	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="checkbox"/> Provincial Taxes News: Yukon Territory	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Choose how your email is displayed by selecting **Plain text** or **HTML format**.

**Plain text** – The email is displayed with standard ASCII characters (BlackBerry-friendly).

**HTML** – The email displays the same formatting that you see on the web site.

In both cases, the headlines have hypertext links to take you to the related documents on the site.

### Tailor your email

You decide which stories to receive and how often: daily, weekly, or as posted.

**Daily** – Receive all of the day’s news stories in one email at the end of the day. Daily is the default setting for most news items.

**Weekly** – Receive all of the week’s news stories in one email on Friday evening.

**As posted** – Receive news stories as they are posted; emails go out every half hour if something has been added. This is the default setting for CRA Income Tax Rulings, which are issued every Wednesday.

Use **do not send** when you go on vacation or will be out of the office for an extended period of time. Remember to change your settings when you return.

## Choose a news date



The default view is always the most recent news. To see a complete listing of the news from another date, **choose a news date**.

## View the news archive



Click **View the news archive** to view the last 90 days of news.  
 Click any category or subcategory to view a specific document type.  
 Click the blue **ALL** link at the top of the page to view all news documents.



**Did you know?**  
 Use Ctrl+F (Find) to search through the documents in the news archive.  
 You can change the order in which documents are listed by using the arrows at the top of the list.

# Internet Collections

Intuitive interface and streamlined navigation make finding a document easier than ever.

Toolbar and search bar are located on the top of each page. Resizable table of contents allows you to focus on search results lists and documents.







Documents always synch to their location in the table of contents so you always know where you are.

## Site overview

### Search bar **a**

The search bar provides the following functions:

#### Search

-  Search templates (where available)
-  Edit search preferences
-  Clear search
-  Edit search
-  Turn hit highlighting on/off
-  Save search to briefcase


#### Fetch

### Toolbar **b**





Toolbar buttons are organized into sections:

-  Return to title's home page view




#### Table of contents

-  Collapse to default table of contents



#### Document

-  Copy selected text with context
-  Turn paragraph tagging on/off
-  Save text or document(s) to hard drive
-  Save document(s) to briefcase

#### Share

-  Create link to document
-  Email document
-  Top 10 emailed documents

### Table of contents **c**

Click the  or  symbol next to a table of contents entry to expand or collapse it.

Click a table of contents entry to go directly to the document.

Check the box in front of table of contents entries you wish to print, save, or search.

### Document pane **d**

Includes a reference window indicating the document's position within the table of contents.

### Resize table of contents **e**

Drag the bar to the right or left to increase or decrease the table of contents view.

### Did you know?

Date calculators and rate tools are available under Ernst & Young Tax Resources > calculators and rate cards (online).

## Site overview (cont'd)

The screenshot displays the FITAC Platinum interface. On the left, a navigation tree (labeled 'c') shows the hierarchy: Supreme Court of Canada > 2011 > 2011/12/16 — (SCC) Copthorne Holdings Ltd. v The Queen. The main content area (labeled 'd') shows the case details for 2011 SCC 63, including a history of citations (FCA, TCC), a headnote (labeled 'e') summarizing the issue of the general anti-avoidance rule (GAAR), and references to other cases. The citation information (2011 SCC 63, Date: 20111216, Docket: 33283) and the parties (Copthorne Holdings Ltd., Appellant, and Her Majesty The Queen, Respondent) are also visible.

**a** Search: [Search Bar]

**b** Table of contents: [Navigation Icons]

**c** Supreme Court of Canada  
 - 2011 - 2020  
   - 2011  
     - 2011/12/16 — (SCC) Copthorne Holdings Ltd. v The Queen  
       - 2011/12/16 — (CSC) Copthorne Holdings Ltd. v The Queen  
       - 2011/07/22 — (SCC) Dubé  
       - 2011/07/22 — (CSC) Dubé  
       - 2011/07/22 — (SCC) Estate  
       - 2011/07/22 — (CSC) Succession  
       - 2011/07/15 — (SCC) Canada  
       - 2011/07/15 — (CSC) Hypothec  
 + 2010 - 2010  
 + 1991 - 2000  
 + 1981 - 1990  
 + 1971 - 1980  
 + 1961 - 1970  
 + 1951 - 1960  
 + 1941 - 1950  
 + 1920 - 1940  
 + Federal Courts  
 + Tax Court of Canada and Other Courts  
 + Exchequer Court  
 - Forms, Publications, and Rulings  
   + Advance Tax Rulings (Archived)  
   + Directory/Delegation of Powers  
   + Forms  
   + Guides and Pamphlets  
   + Income Tax Rulings  
   + Income Tax Technical News  
   + Information Circulars  
   + Interpretation Bulletins  
   + News Releases  
   + Newsletters/Technical Documents  
   + Reports  
   + Round Table Discussion Papers  
 - Commentary  
   + Ernst & Young's Complete Guide to  
   + Accounting for Income Taxes

**d** Case Law >> Supreme Court of Canada >> 2011 - 2020 >> 2011 >> 2011/12/16 — (SCC) Copthorne Holdings Ltd. v The Queen (Docket: 33283)  
**2011/12/16 — (SCC) Copthorne Holdings Ltd. v The Queen**  
 2011 SCC 63  
 Read: Ernst & Young Case Comment (Tax Alert 2009-01)  
 Listen: Ernst & Young discussion  
 Read: Full text of case

**e** **HISTORY:**  
**SCC** 2011/12/16 Docket: 33283, 2011 SCC 63  
**FCA** 2009/05/21 Docket: A-416-07, 2009 FCA 163, [2009] 5 CTC 1, 2009 DTC 5101.  
**TCC** 2007/08/28 Docket: 2002-1316(IT)G, 2007 TCC 481, [2008] 1 CTC 2001, 2007 DTC 1230.  
**TCC** 2005/08/03 Docket: 2002-1316(IT)G, 2005 TCC 491, [2005] 4 CTC 2085, 2005 DTC 1133.

**HEADNOTE:**  
 At issue was whether the general anti-avoidance rule (the "GAAR") applied to transactions that facilitated the preservation of paid-up capital ("PUC") in respect of certain shares. Under the transactions, two Canadian corporations that had previously been parent and subsidiary became sister corporations owned by a non-resident shareholder. The sister corporations were amalgamated by way of a horizontal amalgamation, resulting in the aggregation of the corporations' PUC. The amalgamated corporation then redeemed most of its shares, paying out the aggregate PUC on the redeemed shares to the non-resident shareholder. The minister applied GAAR and deemed a taxable dividend to have been paid by the appellant, resulting in a liability for non-resident withholding tax. Specifically at issue was (i) whether there was a tax benefit, (ii) whether there was a series of transactions that resulted in a tax benefit; (iii) whether any transaction within the purported series was an avoidance transaction; and (iv) whether the avoidance transaction giving rise to the tax benefit was abusive. Appeal dismissed. **Français**

**REFERENCES:** ITA: 84(3), 87(3), 89(1) paid-up capital, 245, 248(10)  
**+ CASES CITED WITHIN THIS CASE:**

**Citation:** 2011 SCC 63  
**Date:** 20111216  
**Docket:** 33283

**BETWEEN:**  
 Copthorne Holdings Ltd., Appellant,  
 and  
 Her Majesty The Queen, Respondent

## Print active document


## Print multiple documents

# Print

Our site reformats documents into printer-friendly versions – including footnotes.

A Preview option lets you see your print job before you print.




Click  **Print** when in any document to print that particular document.

### Print dialogue options:



To print multiple documents from the table of contents or from a search results list:

- ▶ Check the box in front of the entries you wish to print.
- ▶ Click  **Print**.



## Print selected text



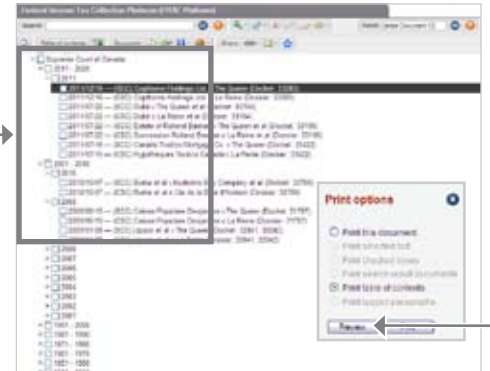
- ▶ Select text from a document to print.
- ▶ Click **Print**.

## Print tagged paragraphs



- ▶ You may also tag paragraphs in one or more documents to print.
  - ▶ Click  **Turn paragraph tagging on**.
  - ▶ Click on any paragraph in one or more documents.
  - ▶ A vertical red line will appear next to each tagged paragraph.
  - ▶ Click **Print**.
  - ▶ Click  **Turn paragraph tagging off** to turn off tagging and to clear your tags once your print job is complete.

## Print table of contents



- ▶ Expand the table of contents to the view you wish to print.
- ▶ Click **Print**.

### Preview

Click **Preview** to see the printer-friendly version of your document(s) or text selection(s), as well as all footnotes.

## Save


Save documents and selected text to your hard drive.

You can also save documents and searches to briefcase folders you create and name.

## Save active document to hard drive



To save a document in Word:

- ▶ Click  **Save text or document(s) to hard drive.**
- ▶ Follow the prompts to open or save the document to a location of your choosing.

### Save attachments



To save an attachment (e.g., a form in PDF format):

- ▶ Right-click on the attachment link.
- ▶ Select **Save target as.**
- ▶ You will be prompted to choose a location to save the document.

## Save selected text and tagged paragraphs




To save selected text or tagged paragraphs to your hard drive or to another location:

- ▶ Highlight the text you wish to save, or click  **Turn paragraph tagging on** and tag the desired paragraphs (in one or more documents).
- ▶ Click  **Save text or document(s) to hard drive.**
- ▶ The Save dialogue will appear.
- ▶ Click **Save.**
- ▶ Follow the prompts to open or save the document to a location of your choosing.

## Save multiple documents to hard drive




To save multiple documents from the table of contents or from a search results list:

- ▶ Check the box in front of the entries you wish to save.
- ▶ Click  **Save text or document(s) to your hard drive.**

### Copy with context

To copy selected text to a Word document or email:

- ▶ Select the text you wish to copy.
- ▶ Click  **Copy selected text with context.**
- ▶ Open the Word document or email.
- ▶ Select **Paste (Ctrl+V)** from the Edit dropdown menu.


The copied text – along with reference information on its position within the table of contents – will appear in your document.

## Save document(s) to briefcase



- ▶ Click  **Save document(s) to briefcase** when in any document to save it to your briefcase.

To save multiple documents to your briefcase from the table of contents or from a search results list:

- ▶ Check the box in front of the entries you wish to save.
- ▶ Click  **Save document(s) to briefcase.**

You will be prompted to choose an existing folder or create a new one.

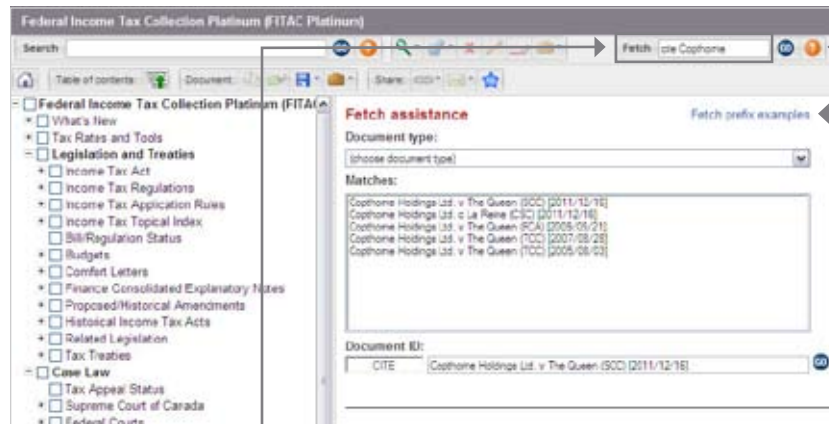
- ▶ Click **Save.**

See page 17 for more information on your briefcase.

# Fetch

If you already know what you're looking for, use the fetch specific document feature to get there quickly.

## Fetch specific document




### Fetch assistance

Click the **Assistance** link next to the Fetch box to launch the Fetch template, which allows you to choose a document type and then prompts you with the correct document ID prefix. Click the **Fetch prefix examples** link for examples.

Go directly to a specific document by entering its reference number in the **Fetch** box and clicking Go.

## Search

You can perform a search from any page by entering your search term in the box on the search bar and clicking .

## Focus your search



Focus your search to particular sections of the table of contents by checking the box in front of the table of contents entries you wish to search.

Be sure to check off **What's New** to ensure the most recent documents are included in your search results.

### Did you know?

Adobe Acrobat PDFs are searchable and included in your search results.

To find your search term within a PDF file, use Ctrl+F (Find) or Shift+Ctrl+F (Search).

## Search assistance

Click the **Assistance** link next to the Search box for a form that provides help with framing your search.

See page 24 for a search syntax chart that provides guidance on boolean logic and search operators.

### Did you know?

You can search across more than one title by using search all (located at the top right of the screen). See page 16 for more information on this feature.

## Search (cont'd)

### Search results

Federal Income Tax Collection Platform (FITAC Platform)

Search: GAAR

Table of contents: Documents

All documents containing "GAAR" within Commentary

Displaying 1 to 903 of 253

Document type	Document title
<a href="#">Ernst &amp; Young's Complete Guide to Income Tax (in-depth analysis)</a>	Attribution rules: income-splitting strategies: selected aspects... result in the application of the general anti-avoidance rule (GAAR). However, it was careful to clarify that taxpayers may arrange...
<a href="#">Ernst &amp; Young's Complete Guide to Income Tax (in-depth analysis)</a>	Business and property income: Chapter 6 – Deductibility of expenses – General limitations... 2408. 24 Avoidance transactions (245(2)) – The general anti-avoidance rule (GAAR) was designed to prevent abusive tax avoidance transactions. In general, GAAR will apply to any transaction that is an avoidance transaction...
<a href="#">Ernst &amp; Young's Complete Guide to Income Tax (in-depth analysis)</a>	Corporate reorganization: Chapter 2 – Share-for-shares exchanges... also of the view that the general anti-avoidance rule (GAAR) would not apply to such an allocation. <sup>17</sup> Similar considerations...
<a href="#">Ernst &amp; Young's Complete Guide to Income Tax (in-depth analysis)</a>	Corporate reorganization: Chapter 5 – Amalgamations of corporations... may in certain circumstances apply the general anti-avoidance rule (GAAR) to such tax planning. Loss carryback and carryforward (2402.1) (2.11).
<a href="#">Ernst &amp; Young's Complete Guide to Income Tax (in-depth analysis)</a>	Corporate reorganization: Chapter 7 – Selected issues in purchase and sale transactions: Section 84.1 and restrictive covenants... subsection 84(2), section 212.1, and the general anti-avoidance rule (GAAR) in section 245) can apply to transactions that are not...

- ▶ After you perform a search, the table of contents shows how your search hits are distributed.
- ▶ Click on an entry to filter search results to that section of the table of contents.







- ▶ Click on a **blue** document link to access that search result.

**Note:** Clicking on a table of contents section containing only one search result will immediately display that document (instead of a search results list of one).

## Search results document

Return to search results  
Click link to return to search results list (visited documents will display with grey links).

### Search options

-  Search templates (where available)
-  Edit search preferences
-  Clear search
-  Edit search
-  Turn hit highlighting on/off
-  Save search to briefcase

Your search term is highlighted in **red** so you can quickly see where the search term appears in a document.

The **active** search term will also be **boxed**.

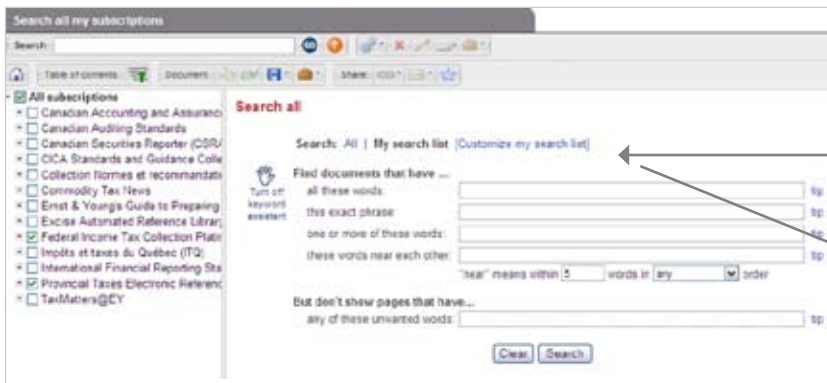
To advance through your search hits:

- ▶ Click the Hit arrow .

To advance to the next search results document:

- ▶ Click on the Document arrow .

## Search all



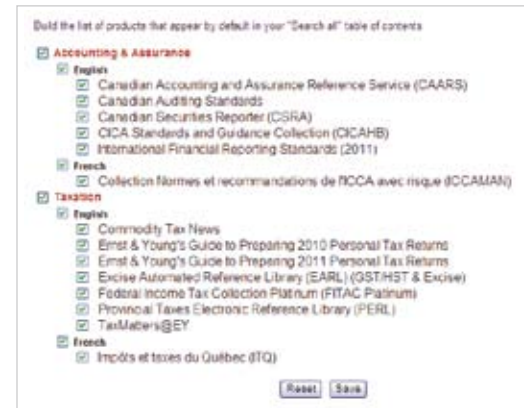
### Customize your search list

To create a default list of titles to search against, click **Customize my search list** at the top of the Search all subscriptions page or on your home page.

To perform a search across a selection of titles:

- ▶ Click the **Search all** site option near the top of your screen (or on your home page).
- ▶ Unfold the table of contents and click to check the box in front of the entries you wish to search.
- ▶ Enter your search term in the search box (turn on the keyword assistant wizard for help with Boolean logic and other search operators).
- ▶ Click **Search**.

Search all is especially effective if you're not sure in which product a document might be found.



### Did you know?

You can do an initial search all (unfolding to the particular sections you normally search) and then save your search to your briefcase.

You can re-run that search anytime, simply substituting new search terms, effectively creating a customized search template.

# Briefcase

Save documents and searches to briefcase folders you create and name.

## View, organize, and search saved documents



### Organize documents or folders

- Create folder.
- Rename folder.
- Delete folder or document(s).
- Move/copy document(s).

### Search saved documents

- ▶ Check the box in front of the folders you wish to search.
- ▶ Enter your search term in the search box.
- ▶ Click .

To view or search saved documents click the **Briefcase** tab and select **All folders**.

### View saved documents within folders

- ▶ Click the or symbol next to a folder to expand or collapse it.
- ▶ Click a document name to go directly to the document.

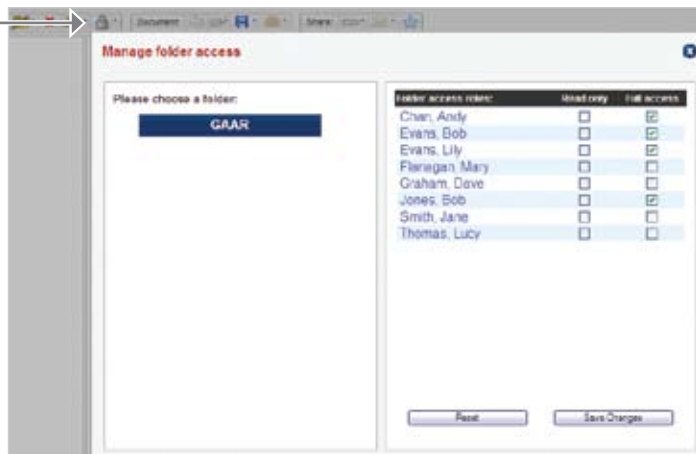
Folders are categorized as follows: All folders, My folders, Full access folders, and Read-only access folders. The originator of folders to which you've been given access rights is also indicated in parentheses.




### Note

Briefcase documents are saved as online links. To save a document to your hard drive, see pages 10 and 11.

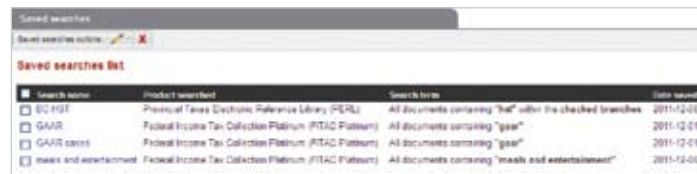
## Manage folder access



To share folders with colleagues click  **Manage folder access** and choose a folder.

- ▶ All users in your company will appear.
- ▶ Select the rights you wish to assign to users:
  - Read-only rights allow a user to view documents within a briefcase folder.
  - Full-access rights allow a user to add, delete, or move documents within a briefcase folder, as well as set access privileges.
- ▶ Click **Save changes**.

## View saved searches



To view saved searches click the **Briefcase** tab and select **Saved searches list**.

A list of all searches you have saved will appear along with the parameters for each search.

To re-run a saved search against updated content, click the search name.

You can also rename or delete a saved search by checking the box in front of a search name and clicking on one of the toolbar buttons:

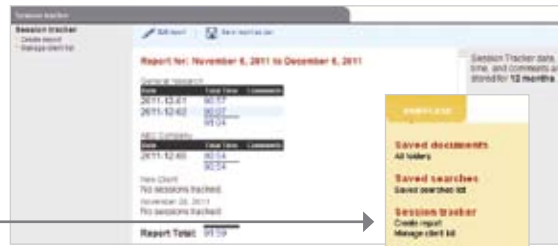
 Edit search

 Delete search

## Track and share

All research time, searches performed, and documents accessed during a Session tracker session are stored in your briefcase for 12 months.

### Create Session tracker report

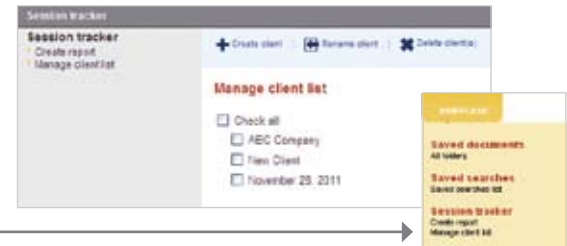


- ▶ Click the **Briefcase** tab and select **Session tracker > Create report**.
- ▶ Check the box in front of the client(s) for whom you wish to create a report.
- ▶ Choose a date range.
- ▶ Click **Generate report**.

The report displays total time for each session, with links to searches performed and documents accessed, as well as any comments you have entered.

You can also export the report to a CSV file (viewable in Excel).

### Manage Session tracker client list



- ▶ Click the **Briefcase** tab and select **Session tracker > Manage client list**.


Choose from one of the following options on the toolbar:

- ▶ Create client.
- ▶ Rename client.
- ▶ Delete client(s).

## Share documents with non-subscribers


### Create a link to a document

To create a link that you can paste into an email or instant message:

- ▶ Click  **Create link to document.**
- ▶ Click the box with the newly created document link and select **Copy (Ctrl+C)** from the Edit dropdown menu of your Internet browser's toolbar.
- ▶ Open an email or instant message.
- ▶ Select **Paste (Ctrl+V)** from the Edit dropdown menu.

### Email a document

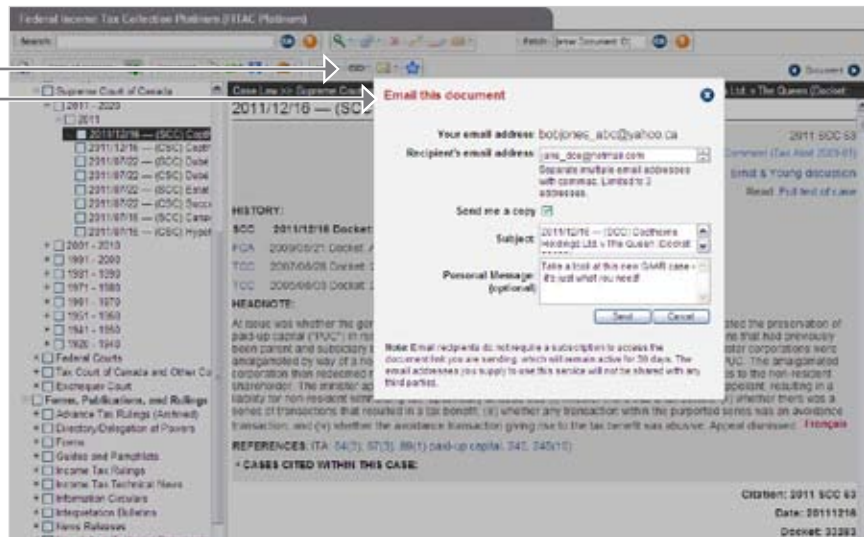
You can send a link to any document, along with your personalized message, to up to three email addresses:

- ▶ From within any document, click  **Email document.**
- ▶ Fill in the form.
- ▶ Check the Send me a copy box to "cc" yourself.
- ▶ Click **Send.**

### View Top 10 emailed documents

To view the most frequently emailed documents in the last 30 days:

- ▶ Click  **Top 10 emailed documents.**



## Tax research on the go

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# Useful tips

Search, save, and share documents from all of your titles, while staying on top of the latest developments in tax.


## Useful tips for effective research

### Search

Enter your term in the *Search* box at the top left and click .


Focus your search by checking the box in front of one or more table of contents entries.


### Search assistance

Click the  next to the *Search* box to frame your search without having to use Boolean logic or other search syntax (the *Search* box will display your search string).

### Refine results


Click on a table of contents entry to filter your search results list to that section.


 Edit search without having to start from scratch.

 Edit search preferences to view results in “relevance” order or to change the number of “words around first hit.”


Search within results in the box at the far right of the toolbar.

### Review results

Click on a document link from your search results list – your search terms will be highlighted in **bold red** (you can turn this off by clicking the  icon).

Click either the *Document* or the *Hit* arrow  at the top right to advance through your results.

### Search all

Click the  icon at the top right of your screen to search multiple titles at the same time.

Customize my search list to create a default list of titles to search against.

### Fetch

Access a specific document quickly using its document ID.


For example:

- CITE Copthorne
- Form T5001
- IT 102R2
- ITA 15.2(1)
- ITR Schedule II Class 2
- Treaty Denmark

### Tag paragraphs to print or save


Click the *Enable tagging*  icon from the toolbar.

Click the paragraphs you wish to print (from one or more documents) – a red sidebar will appear next to each tagged paragraph.

Click the *Save*  icon from the toolbar or the *Print* icon from the site options area at the top right of the screen, depending on the action you wish to perform.

### Copy with context

Select the text you wish to copy.


Click the *Copy selected text with context*  icon.

Open a Word document or email.

Select *Paste* (Ctrl+V) from the *Edit* dropdown menu.

The copied text – along with reference information on its position within the table of contents – will appear in your document or email.

### Save to hard drive

Click the *Save text or document(s) to hard drive*  icon from the toolbar, and select one of the following options (depending on what you wish to save):

- Save this document
- Save checked boxes
- Save search results documents
- Save tagged paragraphs

The *Save* dialogue will appear. Click *Save* and follow the prompts.

## Useful tips for effective research (cont'd)

### Print

Click the *Print* icon from the site options area at the top right of the screen, and select one of the following print options (depending on what you wish to print):

- Print this document
- Print selected text
- Print checked boxes (from the table of contents)
- Print tagged paragraphs

The *Print* dialogue will appear. Follow the prompts.

### Briefcase

Any documents you save to your briefcase are stored in folders you create and name (under Briefcase>Saved documents>All folders).

Share documents: You can grant users read-only or full access to folders.


Search briefcase folders: Use the *Search* box on the left navigation pane to search for a term within one or more selected folders.

Any search you save is stored under the name you assign it (under Briefcase>Saved searches).


Re-run saved search: Click on a saved search link to re-run it against updated content.


Rename or delete search: You can also rename or delete saved searches.


### Session tracker

Click the *Session tracker* green arrow  icon at the top right of your screen to create a research trail of all research time, searches performed, and documents accessed during your session.

### Share documents with non-subscribers

 Create a link to a document that you can paste into an email or instant message.

 Email a document, along with your personalized message, to up to three email addresses. Check the *Send me a copy* box to cc yourself.

 View Top 10 emailed documents from the last 30 days.

### Email news


To fine-tune your email settings, click the *Email news* link under *Change my profile* on your home page, and change your settings. By selecting “Do not send,” you can turn off your news alerts (e.g., when you go on vacation).

To access a 90-day archive of news, select “Federal Income Tax News” (from your home page or *Subscriptions* tab) and click on “View the news archive” from the left navigation pane.

### Stay current...

The Hot topics landing page shows you at a glance the tax issues of the day – Ernst & Young commentary and video, cases, rulings, government releases, and tax tools – all hand-picked by Ernst & Young tax professionals.

Bill/regulation status (in the table of contents under Legislation) tracks the progress of proposed tax legislation, as well as bills implementing Canadian tax treaties and protocols.

Click the Annotations  icon next to any legislative or treaty section to quickly access legislation, case law, administrative materials, commentary, and other interpretative documents relating to that section.

“Noting up” of income tax cases: A shaded grey section at the top of each case displays:

- Links to relevant Ernst & Young commentary and webcasts
- Progression of the case through the courts
- Cases citing the case, as well as cases cited in the case – along with qualifiers indicating whether a case was “considered, referred to, distinguished,” etc.

# Search syntax

## Search results

Operator or scope	Examples	Searches for
<b>AND</b>	damages AND windfall damages windfall damages + windfall	Documents containing both <i>damages</i> and <i>windfall</i>
<b>OR</b>	CCA OR "capital cost allowance"	Documents containing either <i>CCA</i> or <i>capital cost allowance</i>
<b>NOT</b>	termination NOT employment termination ^ employment	Documents containing <i>termination</i> but not <i>employment</i>
<b>Phrase</b> (actual syntax: quotation marks)	"permanent establishment"	Documents containing the phrase <i>permanent establishment</i>
<b>Multiple character wildcard</b>	deduct*	Documents containing words beginning with the letters <i>deduct</i> and any variations, such as <i>deducts</i> , <i>deducted</i> , <i>deduction</i> , <i>deductibility</i>
<b>Stemming</b>	apply~	Documents containing variations of the <u>word</u> <i>apply</i> , such as <i>applies</i> , <i>applying</i> , <i>application</i>
<b>Unordered proximity</b> (actual syntax: w/)	reimbursement w/5 taxable	Documents in which <i>reimbursement</i> occurs within five words of <i>taxable</i> (in any order)
<b>Ordered proximity</b> (actual syntax: pre/)	reimbursement pre/5 taxable	Documents in which <i>reimbursement</i> precedes <i>taxable</i> within five words
<b>Grouping</b> (actual syntax: parentheses)	(CCA w/5 building) OR ("capital cost allowance" w/5 building)	Documents containing <i>CCA</i> or <i>capital cost allowance</i> within five words of <i>building</i>