

In a world teeming  
with information,  
the critical skill is  
connecting the dots

# INTRODUCING TAXNET PRO™

**MAKE INFORMED DECISIONS AND PROVIDE EFFECTIVE CLIENT SERVICE YEAR-ROUND**

The intelligence, technology and human expertise  
you need to find trusted answers.



the answer company  
**THOMSON REUTERS®**

# TAXNET PRO HIGH PERFORMANCE TAX RESEARCH

Taxnet Pro offers a number of subscriptions tailored to the tax practitioner who must have the most current tax information and analysis in the areas of federal income tax, provincial taxes and GST/HST.

Taxnet Pro helps you stay informed through up-to-the-minute tax news, with breaking tax developments delivered through special alerts.

Six powerful resources – Corporate Tax Centre, Tax & Estate Planning Centre, Federated Press Centre, Tax Disputes & Resolution Centre, Customs & Excise Centre, and APFF Centre – are specialty areas within Taxnet Pro that provide you with the information and solutions you need to make informed business decisions.

## Federal Income Tax

In-depth coverage includes legislation, administrative materials, commentary and case law.

- *Income Tax Act* and Regulations, Remission Orders
- Income Tax Folios, Interpretation Bulletins, Information Circulars, and Income Tax Technical News
- Treaties, TIEAs, and Social Security Agreements
- Federal Income Tax Forms (fillable) and Guides
- Finance Comfort Letters
- Federal Budgets
- Tax Rates and Reference Tables
- CRA Views and Views in Focus
- Case Law
- Canadian Tax Foundation articles
- *Canada Tax Service*, McCarthy Tétrault
- Includes the newsletters: *Tax Times*, *Blakes on Canadian Tax Controversy & Tax Litigation*, *Privately Held Companies & Taxes*, *Arbitrary Assessment*, *Tax Hyperion*, *Pound's Tax Case Notes*, *TEI Toronto Chapter Newsletter*, and *Canadian Tax Highlights*
- Tax Practitioners' Forum
- Canadian Petroleum Tax Journal
- Sherman's Notes on Income Tax
- Krishna, *Fundamentals of Income Tax*
- Hogg, Magee & Li, *Principles of Canadian Income Tax*
- And much more

## Provincial Tax

In-depth coverage includes relevant provincial and territorial legislation, administrative materials, commentary and case law including:

- Personal Income Tax
- Carbon Tax
- Corporate Tax
- Employer Health Tax
- Family Law Acts
- Payroll
- Income and Capital Tax
- Sales Tax
- Health
- Land Transfer
- Tobacco Tax
- Fuel and Gasoline Tax
- Mining Tax
- Property Related Acts
- Pension Related Acts
- Procedural Acts
- Provincial Income Tax Bulletins, Notices, News Releases & Guides
- Provincial Tax Forms (fillable)
- Budgets for every province and territory

- Case Law
- Annotations and Histories
- Government Directories
- Tax Rates and Reference Tables
- Tax Practitioners' Forum
- Tax Executive Institute
- Practitioner's Guide to Retail Sales Tax and the Transition to Harmonized Sales Tax
- Commentary on each province/territory in Provincial Corporate Tax Overview
- Includes the newsletters: *Provincial and Territorial Tax News*, *Tax Hyperion*, *Blakes on Canadian Tax Controversy and Tax Litigation*, *Privately Held Companies & Taxes*, and *Arbitrary Assessment*
- And much more

## GST/HST

In-depth coverage includes legislation, administrative materials, commentary and case law.

- GST Legislation (*Excise Tax Act*), GST Regulations & Remission Orders
- *Excise Tax Act*-related Tables of Concordance
- *Customs Act*, *Excise Act*, *Interpretation Act* and *Tax Court of Canada Act*
- GST-related Case Law
- David Sherman's Commentary on Case Law
- GST Memoranda, Bulletins, Policy Statements, Info Sheets & Notices, etc.
- GST/HST Guides and Forms
- All other GST/HST-related Government Documents, Releases, Manuals & Publications
- Headquarters Letters
  - GST/HST
  - Excise (RITS)
- Budgets
- Case Law
- David Sherman's Notes on *Excise Tax Act* and GST Regulations
- *Canada GST Service*, David Sherman
- Includes the newsletters *GST/HST Times*, and *GST/HST Case Notes*
- Tax Practitioners' Forum
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- And much more

## OECD Materials

Gather the necessary facts on global tax management with source materials from the Organisation for Economic Cooperation and Development (OECD).

- Model Tax Convention
- Transfer Pricing Guidelines
- Recommendations of the Council
- Country Economic Surveys
- News releases
- Discussion Drafts
- BEPS Action Plan reports

# IMMERSE YOURSELF WITH INSIGHT

## **Unparalleled Content: Information on the Move**

Taxnet Pro provides access to complete primary collections and extensive analytical materials, and offers exclusive access to the current authoritative content that gives the tax professional clarity and insight into any tax issue. Authoritative tax commentary, including our exclusive analysis and commentary from McCarthy Tétrault and other leading authors, help professionals keep up to date with changes in tax law.

Current tax information that's relevant to you such as the Taxnet Pro PLUS application that enables simultaneous searching across Taxnet Pro and the Canadian Tax Foundation TaxFind Online service with a single search.

Whether you're a junior tax practitioner or an experienced tax specialist, our comprehensive online research service is your one-stop source for tax, legal and regulatory research. Taxnet Pro includes essential tools and practical advice that you can use every day for the simplest to the most complex tax situation.

# GO FURTHER, FASTER

## **Intuitive Interface: Get More Relevant Results**

Taxnet Pro offers a wide variety of search templates – Pinpoint Searching, Search Within Results, Related Terms and other capabilities – that enable you to find the right answer to your tax questions fast and with minimal effort.

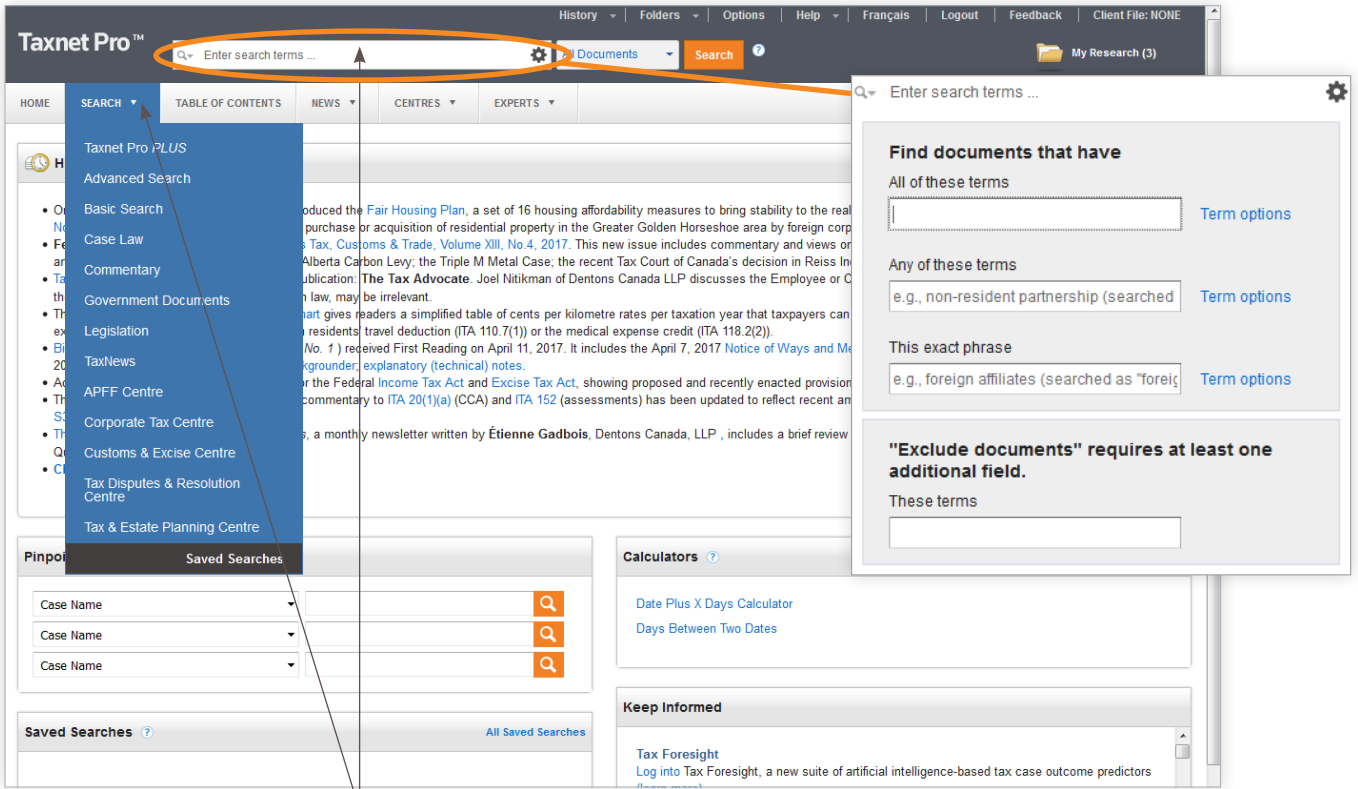
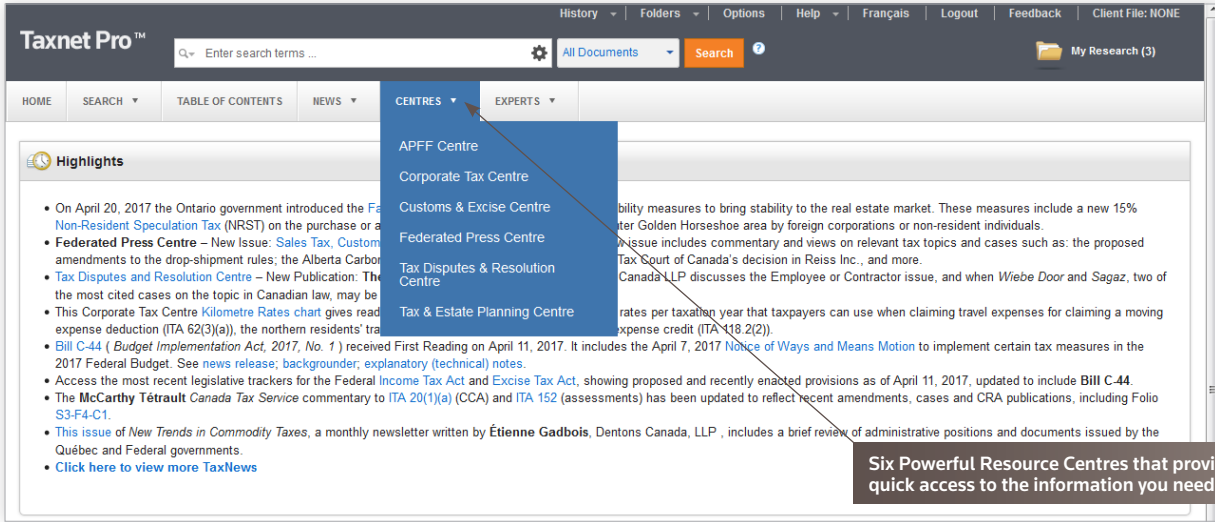
Copy with Reference now allows you to append to a collection of clippings – saving time during the reviewing process. Simply review documents, highlight important passages, click on Copy with Reference and it is added to the clipboard with the reference line. Move onto the next document, highlight an important passage, click on Copy with Reference, and it is added under your previous clipping. Once you have completed your research, just click on the email or download button to create a file of all the important information needed to support your position.

- Time saving practical tools such as the revised “copy with reference”
- Over 6 million cross-references/relationships with direct links to documents, related legislation, case law, regulations, commentary and much more
- Pinpoint Search – users can easily access a specific document by entering its reference number
- Practice Specific Centres
- Search templates (customizable)
- Split Screen view
- Session Tracker Rapport de session
- English and French Interface along with ability to toggle between English & French documents
- Search assistance – “Related terms” and “Did You Mean”
- TaxNews Grid allows users to zero in on Tax News by topical area and date
- Table of Contents shows how your search hits are distributed
- Taxnet Pro allows you to search all content not just content within your subscription
- Narrow your search results by searching within results

# GO ABOVE AND BEYOND

## Powerful Technology: Accelerated Searching

- State-of-the-art Thomson Reuters technology
- Enhanced speed and load times – faster, powerful technology that’s easy to use



Taxnet Pro offers multiple ways to search for the information you need. Pinpoint Searching, search within results, and other capabilities such as the Query Builder enable you to find the right answer to your tax questions fast.

# CORPORATE TAX CENTRE

The **Corporate Tax Centre** is tailored to fill the research and workflow needs of every corporate tax professional. It gathers information from multiple sources and organizes it into a practical format to make it easier for you to find the answers you need, instantly. Access the latest news, analysis, legislation, and government documents covering a range of practice areas, including: International tax, Transfer Pricing, Mergers and Acquisitions, SR&ED, Indirect Tax, Resource Taxation and General Corporate Tax – all integrated into an interface built specifically for the corporate tax professional.

In-depth coverage includes legislation, administrative materials, commentary and case law.

- Interactive workflow solutions including checklists such as: Stock Options Checklist, Eligible Dividends Checklist, Property Transferred to a Canadian Partnership, Capital Dividend Election Checklist, Dissolving a Corporation Checklist, and CCPC Status & Corporate Status Checklist, among many others
- Practical Guides, Calendars and Tracking Schedules: Capital Cost Allowance Guide, Elections Guide, and numerous federal and provincial Legislative Trackers, among many others
- Calculators on Instalment Interest, Corporate Tax Integration and CCPC Thresholds, Late-Filing Penalties and Interest Calculator, Lease Deduction, Standby Charge, CCA Map, and Tax Shield, among many others
- Tax Rates on Substantively Enacted Rates, Income and Capital Tax Rates, Automobile Limits, Vehicle Expenses - Kilometre Rates Chart, and Treaty Withholding Tax Rates, among many others
- Submissions – Tax Executive Institute (TEI), Chartered Professional Accountants of Canada (CPA), American Bar Association, New York Bar Association, and law firm submissions of comments to the OECD
- Government Directories with contact details
- Budgets
- Treaties and Agreements: Australia, United Kingdom, United States (including US Competent Authority Agreements), and Barbados (not just Canada)
- Foreign Account Tax Compliance Act (FATCA) agreements, articles, guides
- Includes practice specific newsletters and executive briefs written by leading law and accounting firms, including: McCarthy Tétrault on International Tax, KPMG on Transfer Pricing, Deloitte on SR&ED, Blakes on Indirect Tax, Thomson Reuters General Corporate Tax (various contributors), Arbitrary Assessment, Blakes on Canadian Tax Controversy & Tax Litigation, Privately Held Companies & Taxes, Mergers & Acquisitions, From the Foreign Desk, Energy, Oil & Gas, and Mining & Metals
- Expert commentary and analysis by Vern Krishna
- Events Calendar current list of important events and dates relevant to corporate tax practice to keep you aware of upcoming events and In the Know – keeps you informed about the tax community and can be used for recruiting purposes, congratulating a peer, or staying “in the loop”
- Resource Taxation practice areas on Energy, Mining & Metals, and Oil & Gas
- Canadian Petroleum Tax Journal

# TAX & ESTATE PLANNING CENTRE

The **Tax & Estate Planning Centre** is designed specifically to meet both the research and workflow needs of the tax professional that has to consider a multitude of factors in the tax and estate planning services and estate administration-related tax services. This Centre combines exceptional tax information and superior research functionality into one convenient and comprehensive online environment.

Coverage includes legislation, administrative materials, commentary and case law.

- Unique Tax & Estate Planning Centre landing page designed to enhance user experience and increase research productivity, accessible in English and French
- Guides on What a Tax Planner Needs to Know about Subsection 75(2), U.S. Vacation Properties, Business Insurance Needs, Principal Residence Exemption and much more
- More than 43 Interactive Planning Checklists, Calculators and Authoritative Charts designed to increase user productivity
- CBA National Concordance of Estate Administration tables – compares steps in Estate Administration in the provinces and territories
- Canadian Probate Taxes table provides a comprehensive snapshot of probate fees payable in each province and territory
- CRA Round-ups are categorized topically in the table of content and easily accessible (Summaries of estate-personal tax related income tax rulings)
- Numerous exclusive authoritative commentaries (including Articles) on Estate Planning and administrative issues, written by well-known authors
- Selected Non Tax Cases on estate planning and administration
- Exclusive Tax Experts Directory and Tax Experts Profile allows users to evaluate the credentials of our expert authors and provides contact information, enabling users to contact the expert directly for more information or clarification
- Relevant Government Publications to prevent Practitioners sifting through thousands of CRA policy documents to find the correct information
- Case law & legislation for the tax professional providing personal & estate planning services
- Plain Language Glossary of Estate Terms

- Newsletters including:
  - Border Crossings
  - Taxes & Wealth Management
  - Blakes on Canadian Tax Controversy & Tax Litigation
  - Privately Held Companies & Taxes
  - Ameri-Can Tax Talk Newsletter

**Taxation and Estate Planning** – Catherine Brown describes tax laws affecting estate planning and suggests techniques to manage tax consequences. The text includes in-depth analysis of areas such as: taxation in the year of death, taxation of the estate, testamentary trusts and beneficiaries, will planning, gifts and trusts, estate freezing, buy/sell arrangements and international taxation, transfers as consequences of death, attribution rules, and much more.

**Practitioner’s Guide to Trusts, Estates and Trust Returns** – Grace Chow and Ian Pryor provide comprehensive in-depth commentary on tax and estate planning concepts, and an explanation and discussion of the use of various types of trusts. This guide offers clear, practical solutions and commentary for each step involved in the preparing the T3 Trust Income Tax and Information Returns and Schedules.

**Canadian Taxation of Life Insurance** – Florence Marino and John Natale of Manulife Financial, Tax, Retirement & Planning Service discuss the use of business and estate planning, including income tax rules applicable to life insurance policies from both a current and historical perspective. Extensive coverage is given to various insurance strategies, their tax consequences in corporate, partnership and personal contexts, as well as the accounting implications of using these strategies.

# FEDERATED PRESS CENTRE

Technical and concise articles and guidance, written and edited by Canada's leading tax minds, are now integrated with other Thomson Reuters content on our premier tax research service for professionals to help you quickly grasp the issues.

With the addition of the Federated Press Centre to our complete primary collections and extensive analytical materials, Taxnet Pro offers clarity and insight into any tax issue, in a variety of tax practice situations.

Be more exhaustive in your tax research and better informed of new analysis on tax issues with specialized Federated Press content. With exclusive digital access to the deep archives and future issues of Federated Press tax journals, you can provide your clients with better, more informed, tax services.

## **Federated Press content includes:**

### **Archives of the following journals:**

- Corporate Tax Planning Series
  - Business Vehicles
  - Corporate Finance
  - Corporate Structures & Groups
  - International Tax Planning
  - Resource Sector Taxation
  - Sales & Use Tax
  - Tax Litigation
- Personal Tax Planning Series
  - Personal Tax & Estate Planning
  - Insurance Planning
  - Taxation of Executive Compensation and Retirement

### **Future issues of the following series and journals updated, four times a year:**

- Corporate Tax Planning Journal Series
  - Corporate Finance – Tax issues in corporate finance
  - Corporate Structures and Groups – Tax aspects of structuring and restructuring corporations and other business entities
  - International Tax Planning – The international aspects of tax planning
  - Resource Sector Taxation – Tax issues of interest to the resource sector
  - Sales Tax, Customs & Trade – Canadian commodity tax developments, including the GST/HST, excise taxes, and provincial sales taxes
  - Tax Litigation – Litigation issues for tax practitioners
- Personal Tax Planning Series
  - Personal Tax and Estate Planning – Effective tax planning for estates, trusts, and individuals
  - Insurance Planning – The financial, actuarial, and tax aspects of insurance
  - Taxation of Executive Compensation and Retirement – The design of tax-effective compensation for executives

# TAX DISPUTES & RESOLUTION CENTRE

## **All the information and answers you need in one place for clarity and efficiency**

Imagine finding a clear path through the tax disputes process – every twist and turn and decision point.

The Tax Disputes & Resolution Centre has been created in collaboration with tax dispute thought leaders to provide all the relevant guidance and materials you need to efficiently identify the issues in your tax dispute and mitigate risk for your client.

## **The right tools to help you obtain the best outcome quickly and cost effectively**

Checklists, decision trees, and flow charts help you see at a glance all the aspects that you need to consider at various stages of dispute resolution to avoid costly tax mistakes.

## **Know who is working on what and stay alert to defensible positions**

Topics, law firms, and litigators are tracked so that you don't have to spend valuable time each week monitoring the field.

- Cases of Note – Classified by topic for easy searching, and kept up to date
- Case Tracker – Cases before the Tax Court of Canada searchable by court, location, topic, counsel, firm, industry and date – added and updated as they make their way through the process
- Cases under Appeal – A listing of past cases under appeal

## **Exclusive Practical Insights from leading tax litigators**

Tap into a comprehensive understanding of the subtleties of tax procedures and the tax dispute resolution process with our exclusive Practical Insights – subject-specific commentaries written and updated by leading tax practitioners. Each 30- to 60-page dossier follows the progression of the dispute and the resolution process, beginning at the planning stage, audit and investigations through to resolution.

Practical Insights are available in the following topics:

- 100 Tips for SMEs: How to Avoid Costly Mistakes When Dealing with the CBSA – Cyndee Todgham Cherniak
- Judicial Review – Peter Aprile and Yoni Moussadji
- Advising Canadians before the IRS – Max Reed

- Audits – Carmina Chan
- Books and Records – Ryan Keey
- Confidentiality & Privacy – George Alatopulos
- Criminal Tax – David Chodikoff
- Differentiating the Jurisdiction Between the Federal Court and the Tax Court – David Piccolo
- Director's Liability (frequently litigated topics) – Bruce Russell and Karen Stilwell
- Drafting Pleadings – Carmina Chan
- Employee or Independent Contractor / Personal Services Businesses (frequently litigated topics) – Bruce Russell and Karen Stilwell
- Evidence – Robert McMechan, Dean Blachford, and Samuel Singer
- General – Anti-avoidance Rule (GAAR) – Vern Krishna
- GST Disputes and Litigation Issues – Étienne Gadbois
- Informal Procedure – Carmina Chan
- Legal Privilege – Vern Krishna
- Objections – Kay Leung, Rob Martini and Christine Ashton
- Rectification – Chia-yi Chua and Amanda Laren
- Remission Orders – Brian Wilson
- Resolving Tax Disputes Prior to Going to Court – Peter Aprile
- Search & Seizure – David Chodikoff
- Settlement Strategies in Tax Disputes – Peter Aprile
- Tax Court Appeals – Brandon Siegal
- Tax Information Exchange Agreements – David Kerzner
- Tax Evasion – David Chodikoff
- Taxpayer Rights – Vern Krishna
- Transfer Pricing – David Chodikoff
- Trust Residency and Other Audit Issues – Gwen Benjamin and Jag Gandhi
- Voluntary Disclosure – Ryan Rabinovitch
- And many more



# CUSTOMS & EXCISE CENTRE

## **Specialized information and tools for customs and international trade work**

Legislative, regulatory and court decision changes often carries significant implications for business in customs and excise international trade area. The Customs & Excise Centre on Taxnet Pro is a superior hub you won't find anywhere else, containing information from multiple sources and presented in a way that makes it easier for customs and trade professionals to retrieve – saving time and effort and reducing the risk of error and omission.

## **Government Documents**

A comprehensive library of all publications released by the Government of Canada on Customs & International Trade including:

- Advance Rulings for Tariff Classification
- Budgets
- Canadian International Trade Tribunal
- Customs Notices
- Customs Tariff Departmental Consolidation (2017)
- D Memoranda
- Excise Tax Memoranda
- Excise and GST/HST News
- Excise (RITS)
- Fillable Forms
- Guides and Pamphlets
- Manuals & Reports
- News Releases

## **Related Materials**

- Concluded Free Trade Agreements
- Exploratory Trade Discussions
- Ongoing Negotiations
- Trans Pacific Partnership

## **Case Law**

Search decisions from the federal courts, the Supreme Court of Canada, and the Canadian International Trade Tribunal using the case law templates on Taxnet Pro. Limit your search by case Name, citation or in a number of other ways, or search by specific subject such as "Customs" etc.

## **Legislation**

- *Customs Act*
- *Customs Act* Regulations
- *Customs Tariff*
- *Customs Tariff* Regulations
- Remission Orders (new Format)
- *Special Import Measures Act*
- SIMA Regulations
- And more

## **Commentary**

Our authors regularly contribute insights and updates on key Customs & International trade issues and opportunities – from suggestions on domestic to international trade strategies. You can browse or search our database of articles and other key insights using our search templates.

- Articles
- Doing Business In
- Glossary of Terms
- Newsletters

*The Annotated Customs Act*, written by Daniel Kiselbach, B.A., J.D., is a resource that customs professionals rely on. This work contains section-by-section commentary explaining the meaning of each provision and how it operates in practice. The author has provided legal advice and representation respecting Canadian customs, excise, trade and taxation matters for more than 21 years.

*Canadian Customs Compliance Handbook* from Bennett Jones, written by Darrel H. Pearson, Partner provides you with an overview of legal and administrative issues addressed on a day-by-basis by customs compliance professionals. The Handbook focuses exclusively on Canadian customs compliance and contains material dealing with the regulation of imports into and exports from Canada.

## **ADD-ON SUBSCRIPTION: CUSTOMS AND EXCISE CENTRE PLUS**

### **WCO Material**

- The WCO Explanatory notes 2017 edition is issued by the World Customs Organization Council and is the official classification guidelines of the trade community. This publication provides clear, concise explanation and technical description of goods and is essential to the correct classification of goods.
- The Compendium of Classification Opinions is updated regularly by the WCO, and consists of a numerical list of the most significant/difficult classification decisions taken by the Harmonized System Committee and adopted by the World Customs Organization in order of the headings and sub-headings of the Nomenclature.

# APFF CENTRE

The addition of the renowned **APFF Collection** has consolidated Taxnet Pro's position as Canada's leading online tax research service.

The **APFF Collection** is a compilation of French-language commentaries prepared by experts for tax, financial and estate planning professionals. With publications dating back to 1991, the APFF Collection comprises over 150,000 pages of engaging material.

Combined with expert financial analysis and rigorous legal commentary, access to the **APFF Collection** on Taxnet Pro will be the solution many French-speaking professionals have been looking for to enhance their productivity.

The APFF Centre is completely integrated into Taxnet Pro allowing you to link to and from the **APFF Collection** through inline hyperlinks, cross reference tabs and links to the exclusive McCarthy Tétrault commentary and analysis.

The APFF Centre is organized into three sections:

- **Income Tax**
- **Consumption Tax**
- **Tax and Financial Planning**

In-depth coverage includes:

- The landmark APFF Annual Conference which generates commentaries from leading financial and estate planners – the centrepiece of the APFF Collection
- The *Stratège* magazine, delivering industry news in a more accessible, page-turning format
- The *Revue de planification fiscale et financière*, the main academic journal of the APFF, boasting a high impact factor and rigorously researched legal commentary
- Thorough reviews of each and every Federal and Québec budget
- Countless presentations and short articles following frequently held symposiums and seminars
- Continuing professional education resources and much more...

# ADVANTAGE OVER OTHER RESEARCH SERVICES

	Taxnet Pro	Other Services
Comprehensive Tax Content	<b>Three comprehensive tax libraries</b> Federal Income Tax, GST, and Provincial Tax – include all primary legislation, government documents, case law, and unsurpassed commentary.	No other service matches the extensiveness of commentary and level of integration.
	<b>More in-depth Commentary</b> Taxnet Pro commentary contains more author and expert contributions from numerous sources including McCarthy Tétrault and other leading authors covering a wide variety of tax topics.	No other service offers the depth and breadth of commentary as Taxnet Pro.
	<b>Specialty Destinations</b> Taxnet Pro has a greater capability of meeting the Tax Professionals' specific research needs. Six powerful resources Corporate Tax Centre, Tax & Estate Planning Centre, Federated Press Centre, Tax Disputes & Resolution Centre, Customs & Excise Centre, and APFF Centre are specialty areas within Taxnet Pro that provide you with the information and solutions you need to make informed business decisions.	Not available on other services.
Ease of Use	<b>Visual Indicators</b> Visual indicators help you keep track of work you have already done.	No other service has anything comparable to Taxnet Pro's visual indicators.
	<b>Search</b> The Quick Search box at the top of every page allows you to choose how you want to search. You can search widely with a general search or conduct a very specific search using the Query Builder and selecting a content type.	This flexibility is not matched on other services.
Canada's Most Advanced Tax Search Engine	<b>Sort and Filter Results</b> Lets you search broadly across all content and then sort by content type such as cases, statutes, and more. You can also narrow your list results by any applicable field.	No other service has this level of filtering capability.
	<b>Query Builder</b> The Query Builder allows you to create complex queries quickly and easily. It is available throughout the site and when used will build the Boolean terms and connectors query for you.	No other service offers this unique functionality to help you simplify your search process.
	<b>Search Templates</b> The search templates on Taxnet Pro provide a layer of granularity which allows you to focus in on just the documents you are interested in.	No other service facilitates your search through the use of search templates.
	<b>Table of Contents</b> Table of Contents allows you to navigate through all of the content on Taxnet Pro. This is one of the more popular methods of searching as it allows you to see exactly where your hits occur. Navigation is made easy with the ability to limit your view to just those documents which contain hits.	Although other services have a Table of Contents, they only show you what is within your subscription. With Taxnet Pro, be confident that you're never missing a key document.
Finding Tools	<b>Cross References</b> Not only does Taxnet Pro have the most cross references, with over six million, it is also the most easiest to use. With the ability to narrow your cross-references, search within them and preview any cross-reference document, we have created an efficient way to ensure yourself that no documents have been missed.	The document integration with other services is lacking in comparison and functionally resulting in the opportunity for missed documents.
Analyze and Organize More Efficiently	<b>Project Folders</b> Allows you to drag-and-drop key documents and save copy with reference snippets into folders organized by issue, client, or topic, which puts all vital information in one place for quicker access later. With Taxnet Pro, you can also create nested folders for better organization of your research.	No other service compares to the integrated foldering capabilities available on Taxnet Pro.
	<b>Copy with Reference</b> You can copy and paste text into your work product with all available references.	No other service offers this.

## Tax doesn't stand still. Neither does Taxnet Pro™

Tax professionals rely on Taxnet Pro every day to understand complex information, make informed decisions and use knowledge more efficiently. Taxnet Pro delivers an unsurpassed selection of outstanding industry specific news, analysis and commentary to keep you current with important developments in the industry, and legislative changes that can impact your clients. You'll have confidence knowing you're drawing from the most accurate and reliable authority.

On Taxnet Pro, you're never more than a few clicks away from the high quality content that gives you confidence your research is complete.

### Specialty Solutions

Our practice-specific products have been developed specifically to match how research is done in each practice area.

**Choose one or many to meet your practice needs.**

APFF Centre

Corporate Tax Centre

Customs & Excise Centre

Federated Press Centre

Tax & Estate Planning Centre

Tax Disputes & Resolution Centre

OECD Collection

Compliance Guides

### Superior Support



#### Expert Research help

Free, live telephone support to assist you with your research.



#### Training Options to meet your needs

Access thorough guides, videos and tutorials with your subscription.

## Taxnet Pro™




Call Toll-Free  
**1-866-609-5811**



Online  
**[www.gettaxnetpro.com](http://www.gettaxnetpro.com)**





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- And much more

## OECD Materials

Gather the necessary facts on global tax management with source materials from the Organisation for Economic Cooperation and Development (OECD).

- Model Tax Convention
- Transfer Pricing Guidelines
- Recommendations of the Council
- Country Economic Surveys
- News releases
- Discussion Drafts
- BEPS Action Plan reports

# IMMERSE YOURSELF WITH INSIGHT

## **Unparalleled Content: Information on the Move**

Taxnet Pro provides access to complete primary collections and extensive analytical materials, and offers exclusive access to the current authoritative content that gives the tax professional clarity and insight into any tax issue. Authoritative tax commentary, including our exclusive analysis and commentary from McCarthy Tétrault and other leading authors, help professionals keep up to date with changes in tax law.

Current tax information that's relevant to you such as the Taxnet Pro PLUS application that enables simultaneous searching across Taxnet Pro and the Canadian Tax Foundation TaxFind Online service with a single search.

Whether you're a junior tax practitioner or an experienced tax specialist, our comprehensive online research service is your one-stop source for tax, legal and regulatory research. Taxnet Pro includes essential tools and practical advice that you can use every day for the simplest to the most complex tax situation.

# GO FURTHER, FASTER

## **Intuitive Interface: Get More Relevant Results**

Taxnet Pro offers a wide variety of search templates – Pinpoint Searching, Search Within Results, Related Terms and other capabilities – that enable you to find the right answer to your tax questions fast and with minimal effort.

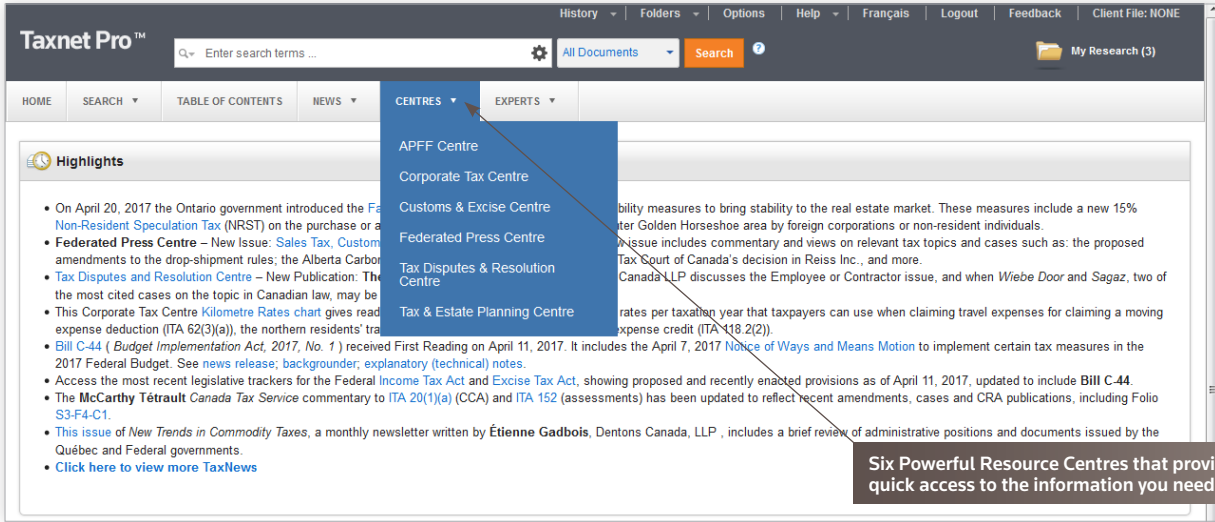
Copy with Reference now allows you to append to a collection of clippings – saving time during the reviewing process. Simply review documents, highlight important passages, click on Copy with Reference and it is added to the clipboard with the reference line. Move onto the next document, highlight an important passage, click on Copy with Reference, and it is added under your previous clipping. Once you have completed your research, just click on the email or download button to create a file of all the important information needed to support your position.

- Time saving practical tools such as the revised “copy with reference”
- Over 6 million cross-references/relationships with direct links to documents, related legislation, case law, regulations, commentary and much more
- Pinpoint Search – users can easily access a specific document by entering its reference number
- Practice Specific Centres
- Search templates (customizable)
- Split Screen view
- Session Tracker Rapport de session
- English and French Interface along with ability to toggle between English & French documents
- Search assistance – “Related terms” and “Did You Mean”
- TaxNews Grid allows users to zero in on Tax News by topical area and date
- Table of Contents shows how your search hits are distributed
- Taxnet Pro allows you to search all content not just content within your subscription
- Narrow your search results by searching within results

# GO ABOVE AND BEYOND

## Powerful Technology: Accelerated Searching

- State-of-the-art Thomson Reuters technology
- Enhanced speed and load times – faster, powerful technology that’s easy to use



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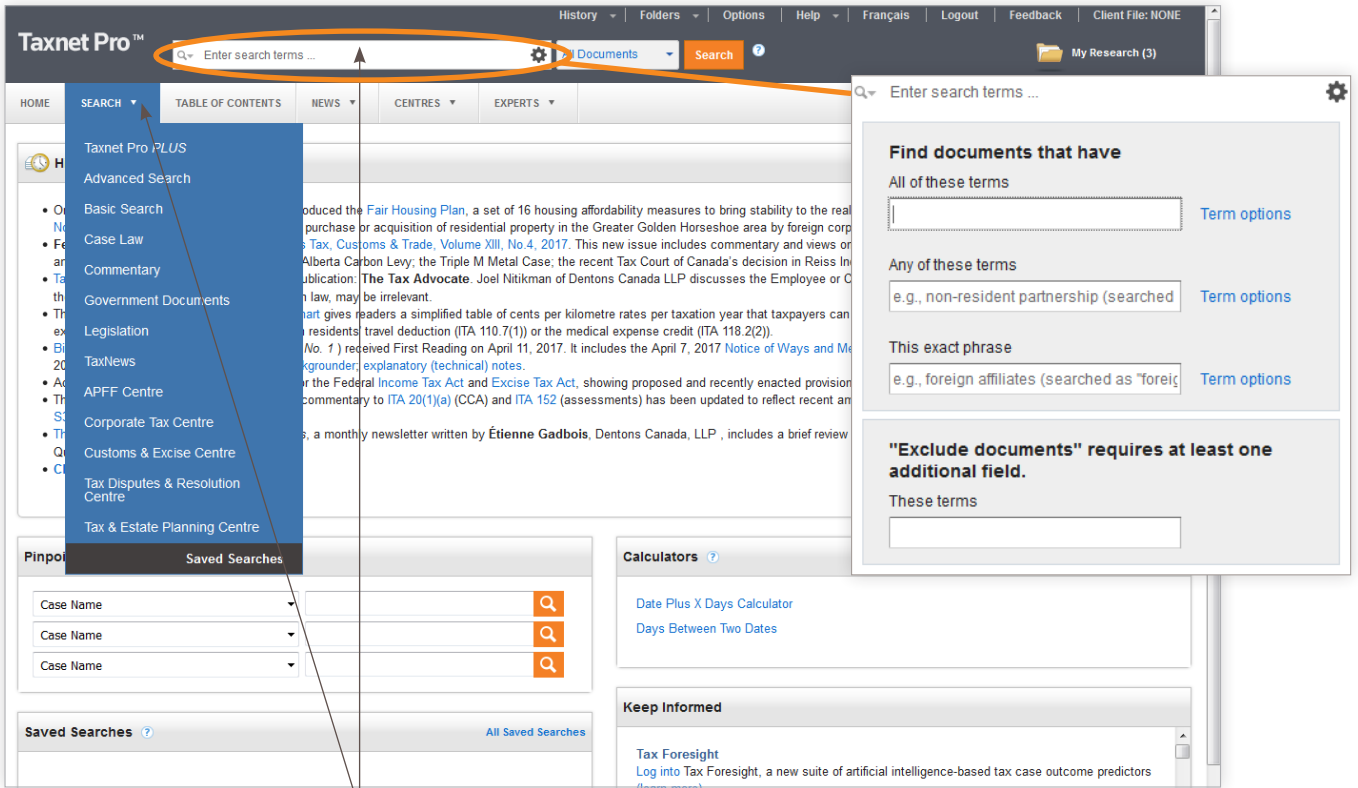
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HOME SEARCH TABLE OF CONTENTS NEWS CENTRES EXPERTS

Highlights

- On April 20, 2017 the Ontario government introduced the Fair Housing Plan (FHP) on the purchase or acquisition of residential property in the Greater Golden Horseshoe area by foreign corporations or non-resident individuals.
- **Federated Press Centre** – New Issue: **Sales Tax, Customs & Excise**, Volume XIII, No. 4, 2017. This new issue includes commentary and views on relevant tax topics and cases such as: the proposed Alberta Carbon Levy; the Triple M Metal Case; the recent Tax Court of Canada’s decision in Reiss Inc., and more.
- **Tax Disputes and Resolution Centre** – New Publication: **The Tax Advocate**. Joel Nitikman of Dentons Canada LLP discusses the Employee or Contractor issue, and when *Webe Door and Sagaz*, two of the most cited cases on the topic in Canadian law, may be irrelevant.
- This Corporate Tax Centre **Kilometre Rates** chart gives readers a simplified table of cents per kilometre rates per taxation year that taxpayers can use when claiming travel expenses for claiming a moving expense deduction (ITA 62(3)(a)), the northern residents’ travel deduction (ITA 110.7(1)) or the medical expense credit (ITA 118.2(2)).
- **Bill C-44** ( *Budget Implementation Act, 2017, No. 1* ) received First Reading on April 11, 2017. It includes the April 7, 2017 **Notice of Ways and Means Motion** to implement certain tax measures in the 2017 Federal Budget. See [news release](#); [backgrounder](#); [explanatory \(technical\) notes](#).
- Access the most recent legislative trackers for the **Federal Income Tax Act** and **Excise Tax Act**, showing proposed and recently enacted provisions as of April 11, 2017, updated to include **Bill C-44**.
- **The McCarthy Tétrault Canada Tax Service** commentary to **ITA 20(1)(a)** (CCA) and **ITA 152** (assessments) has been updated to reflect recent amendments, cases and CRA publications, including Folio S3-F4-C1.
- **This issue of *New Trends in Commodity Taxes***, a monthly newsletter written by **Étienne Gadbois**, Dentons Canada, LLP , includes a brief review of administrative positions and documents issued by the Québec and Federal governments.
- [Click here to view more TaxNews](#)

Six Powerful Resource Centres that provide you quick access to the information you need.



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HOME SEARCH TABLE OF CONTENTS NEWS CENTRES EXPERTS

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Advanced Search

- On April 20, 2017 the Ontario government introduced the Fair Housing Plan, a set of 16 housing affordability measures to bring stability to the real estate market. These measures include a new 15% tax on the purchase or acquisition of residential property in the Greater Golden Horseshoe area by foreign corporations or non-resident individuals.
- **Federated Press Centre** – New Issue: **Sales Tax, Customs & Excise**, Volume XIII, No. 4, 2017. This new issue includes commentary and views on relevant tax topics and cases such as: the proposed Alberta Carbon Levy; the Triple M Metal Case; the recent Tax Court of Canada’s decision in Reiss Inc., and more.
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Pinpoint Searching

Case Name Case Name Case Name

Calculators

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Days Between Two Dates

Keep Informed

Tax Foresight  
Log into Tax Foresight, a new suite of artificial intelligence-based tax case outcome predictors

Find documents that have

All of these terms

Any of these terms

This exact phrase

"Exclude documents" requires at least one additional field.

These terms

Taxnet Pro offers multiple ways to search for the information you need. Pinpoint Searching, search within results, and other capabilities such as the Query Builder enable you to find the right answer to your tax questions fast.



# CORPORATE TAX CENTRE

The **Corporate Tax Centre** is tailored to fill the research and workflow needs of every corporate tax professional. It gathers information from multiple sources and organizes it into a practical format to make it easier for you to find the answers you need, instantly. Access the latest news, analysis, legislation, and government documents covering a range of practice areas, including: International tax, Transfer Pricing, Mergers and Acquisitions, SR&ED, Indirect Tax, Resource Taxation and General Corporate Tax – all integrated into an interface built specifically for the corporate tax professional.

In-depth coverage includes legislation, administrative materials, commentary and case law.

- Interactive workflow solutions including checklists such as: Stock Options Checklist, Eligible Dividends Checklist, Property Transferred to a Canadian Partnership, Capital Dividend Election Checklist, Dissolving a Corporation Checklist, and CCPC Status & Corporate Status Checklist, among many others
- Practical Guides, Calendars and Tracking Schedules: Capital Cost Allowance Guide, Elections Guide, and numerous federal and provincial Legislative Trackers, among many others
- Calculators on Instalment Interest, Corporate Tax Integration and CCPC Thresholds, Late-Filing Penalties and Interest Calculator, Lease Deduction, Standby Charge, CCA Map, and Tax Shield, among many others
- Tax Rates on Substantively Enacted Rates, Income and Capital Tax Rates, Automobile Limits, Vehicle Expenses - Kilometre Rates Chart, and Treaty Withholding Tax Rates, among many others
- Submissions – Tax Executive Institute (TEI), Chartered Professional Accountants of Canada (CPA), American Bar Association, New York Bar Association, and law firm submissions of comments to the OECD
- Government Directories with contact details
- Budgets
- Treaties and Agreements: Australia, United Kingdom, United States (including US Competent Authority Agreements), and Barbados (not just Canada)
- Foreign Account Tax Compliance Act (FATCA) agreements, articles, guides
- Includes practice specific newsletters and executive briefs written by leading law and accounting firms, including: McCarthy Tétrault on International Tax, KPMG on Transfer Pricing, Deloitte on SR&ED, Blakes on Indirect Tax, Thomson Reuters General Corporate Tax (various contributors), Arbitrary Assessment, Blakes on Canadian Tax Controversy & Tax Litigation, Privately Held Companies & Taxes, Mergers & Acquisitions, From the Foreign Desk, Energy, Oil & Gas, and Mining & Metals
- Expert commentary and analysis by Vern Krishna
- Events Calendar current list of important events and dates relevant to corporate tax practice to keep you aware of upcoming events and In the Know – keeps you informed about the tax community and can be used for recruiting purposes, congratulating a peer, or staying “in the loop”
- Resource Taxation practice areas on Energy, Mining & Metals, and Oil & Gas
- Canadian Petroleum Tax Journal

# TAX & ESTATE PLANNING CENTRE

The **Tax & Estate Planning Centre** is designed specifically to meet both the research and workflow needs of the tax professional that has to consider a multitude of factors in the tax and estate planning services and estate administration-related tax services. This Centre combines exceptional tax information and superior research functionality into one convenient and comprehensive online environment.

Coverage includes legislation, administrative materials, commentary and case law.

- Unique Tax & Estate Planning Centre landing page designed to enhance user experience and increase research productivity, accessible in English and French
- Guides on What a Tax Planner Needs to Know about Subsection 75(2), U.S. Vacation Properties, Business Insurance Needs, Principal Residence Exemption and much more
- More than 43 Interactive Planning Checklists, Calculators and Authoritative Charts designed to increase user productivity
- CBA National Concordance of Estate Administration tables – compares steps in Estate Administration in the provinces and territories
- Canadian Probate Taxes table provides a comprehensive snapshot of probate fees payable in each province and territory
- CRA Round-ups are categorized topically in the table of content and easily accessible (Summaries of estate-personal tax related income tax rulings)
- Numerous exclusive authoritative commentaries (including Articles) on Estate Planning and administrative issues, written by well-known authors
- Selected Non Tax Cases on estate planning and administration
- Exclusive Tax Experts Directory and Tax Experts Profile allows users to evaluate the credentials of our expert authors and provides contact information, enabling users to contact the expert directly for more information or clarification
- Relevant Government Publications to prevent Practitioners sifting through thousands of CRA policy documents to find the correct information
- Case law & legislation for the tax professional providing personal & estate planning services
- Plain Language Glossary of Estate Terms

- Newsletters including:
  - Border Crossings
  - Taxes & Wealth Management
  - Blakes on Canadian Tax Controversy & Tax Litigation
  - Privately Held Companies & Taxes
  - Ameri-Can Tax Talk Newsletter

**Taxation and Estate Planning** – Catherine Brown describes tax laws affecting estate planning and suggests techniques to manage tax consequences. The text includes in-depth analysis of areas such as: taxation in the year of death, taxation of the estate, testamentary trusts and beneficiaries, will planning, gifts and trusts, estate freezing, buy/sell arrangements and international taxation, transfers as consequences of death, attribution rules, and much more.

**Practitioner’s Guide to Trusts, Estates and Trust Returns** – Grace Chow and Ian Pryor provide comprehensive in-depth commentary on tax and estate planning concepts, and an explanation and discussion of the use of various types of trusts. This guide offers clear, practical solutions and commentary for each step involved in the preparing the T3 Trust Income Tax and Information Returns and Schedules.

**Canadian Taxation of Life Insurance** – Florence Marino and John Natale of Manulife Financial, Tax, Retirement & Planning Service discuss the use of business and estate planning, including income tax rules applicable to life insurance policies from both a current and historical perspective. Extensive coverage is given to various insurance strategies, their tax consequences in corporate, partnership and personal contexts, as well as the accounting implications of using these strategies.

# FEDERATED PRESS CENTRE

Technical and concise articles and guidance, written and edited by Canada's leading tax minds, are now integrated with other Thomson Reuters content on our premier tax research service for professionals to help you quickly grasp the issues.

With the addition of the Federated Press Centre to our complete primary collections and extensive analytical materials, Taxnet Pro offers clarity and insight into any tax issue, in a variety of tax practice situations.

Be more exhaustive in your tax research and better informed of new analysis on tax issues with specialized Federated Press content. With exclusive digital access to the deep archives and future issues of Federated Press tax journals, you can provide your clients with better, more informed, tax services.

## **Federated Press content includes:**

### **Archives of the following journals:**

- Corporate Tax Planning Series
  - Business Vehicles
  - Corporate Finance
  - Corporate Structures & Groups
  - International Tax Planning
  - Resource Sector Taxation
  - Sales & Use Tax
  - Tax Litigation
- Personal Tax Planning Series
  - Personal Tax & Estate Planning
  - Insurance Planning
  - Taxation of Executive Compensation and Retirement

### **Future issues of the following series and journals updated, four times a year:**

- Corporate Tax Planning Journal Series
  - Corporate Finance – Tax issues in corporate finance
  - Corporate Structures and Groups – Tax aspects of structuring and restructuring corporations and other business entities
  - International Tax Planning – The international aspects of tax planning
  - Resource Sector Taxation – Tax issues of interest to the resource sector
  - Sales Tax, Customs & Trade – Canadian commodity tax developments, including the GST/HST, excise taxes, and provincial sales taxes
  - Tax Litigation – Litigation issues for tax practitioners
- Personal Tax Planning Series
  - Personal Tax and Estate Planning – Effective tax planning for estates, trusts, and individuals
  - Insurance Planning – The financial, actuarial, and tax aspects of insurance
  - Taxation of Executive Compensation and Retirement – The design of tax-effective compensation for executives

# TAX DISPUTES & RESOLUTION CENTRE

## **All the information and answers you need in one place for clarity and efficiency**

Imagine finding a clear path through the tax disputes process – every twist and turn and decision point.

The Tax Disputes & Resolution Centre has been created in collaboration with tax dispute thought leaders to provide all the relevant guidance and materials you need to efficiently identify the issues in your tax dispute and mitigate risk for your client.

## **The right tools to help you obtain the best outcome quickly and cost effectively**

Checklists, decision trees, and flow charts help you see at a glance all the aspects that you need to consider at various stages of dispute resolution to avoid costly tax mistakes.

## **Know who is working on what and stay alert to defensible positions**

Topics, law firms, and litigators are tracked so that you don't have to spend valuable time each week monitoring the field.

- Cases of Note – Classified by topic for easy searching, and kept up to date
- Case Tracker – Cases before the Tax Court of Canada searchable by court, location, topic, counsel, firm, industry and date – added and updated as they make their way through the process
- Cases under Appeal – A listing of past cases under appeal

## **Exclusive Practical Insights from leading tax litigators**

Tap into a comprehensive understanding of the subtleties of tax procedures and the tax dispute resolution process with our exclusive Practical Insights – subject-specific commentaries written and updated by leading tax practitioners. Each 30- to 60-page dossier follows the progression of the dispute and the resolution process, beginning at the planning stage, audit and investigations through to resolution.

Practical Insights are available in the following topics:

- 100 Tips for SMEs: How to Avoid Costly Mistakes When Dealing with the CBSA – Cyndee Todgham Cherniak
- Judicial Review – Peter Aprile and Yoni Moussadji
- Advising Canadians before the IRS – Max Reed

- Audits – Carmina Chan
- Books and Records – Ryan Keey
- Confidentiality & Privacy – George Alatopulos
- Criminal Tax – David Chodikoff
- Differentiating the Jurisdiction Between the Federal Court and the Tax Court – David Piccolo
- Director's Liability (frequently litigated topics) – Bruce Russell and Karen Stilwell
- Drafting Pleadings – Carmina Chan
- Employee or Independent Contractor / Personal Services Businesses (frequently litigated topics) – Bruce Russell and Karen Stilwell
- Evidence – Robert McMechan, Dean Blachford, and Samuel Singer
- General – Anti-avoidance Rule (GAAR) – Vern Krishna
- GST Disputes and Litigation Issues – Étienne Gadbois
- Informal Procedure – Carmina Chan
- Legal Privilege – Vern Krishna
- Objections – Kay Leung, Rob Martini and Christine Ashton
- Rectification – Chia-yi Chua and Amanda Laren
- Remission Orders – Brian Wilson
- Resolving Tax Disputes Prior to Going to Court – Peter Aprile
- Search & Seizure – David Chodikoff
- Settlement Strategies in Tax Disputes – Peter Aprile
- Tax Court Appeals – Brandon Siegal
- Tax Information Exchange Agreements – David Kerzner
- Tax Evasion – David Chodikoff
- Taxpayer Rights – Vern Krishna
- Transfer Pricing – David Chodikoff
- Trust Residency and Other Audit Issues – Gwen Benjamin and Jag Gandhi
- Voluntary Disclosure – Ryan Rabinovitch
- And many more

# CUSTOMS & EXCISE CENTRE

## **Specialized information and tools for customs and international trade work**

Legislative, regulatory and court decision changes often carries significant implications for business in customs and excise international trade area. The Customs & Excise Centre on Taxnet Pro is a superior hub you won't find anywhere else, containing information from multiple sources and presented in a way that makes it easier for customs and trade professionals to retrieve – saving time and effort and reducing the risk of error and omission.

## **Government Documents**

A comprehensive library of all publications released by the Government of Canada on Customs & International Trade including:

- Advance Rulings for Tariff Classification
- Budgets
- Canadian International Trade Tribunal
- Customs Notices
- Customs Tariff Departmental Consolidation (2017)
- D Memoranda
- Excise Tax Memoranda
- Excise and GST/HST News
- Excise (RITS)
- Fillable Forms
- Guides and Pamphlets
- Manuals & Reports
- News Releases

## **Related Materials**

- Concluded Free Trade Agreements
- Exploratory Trade Discussions
- Ongoing Negotiations
- Trans Pacific Partnership

## **Case Law**

Search decisions from the federal courts, the Supreme Court of Canada, and the Canadian International Trade Tribunal using the case law templates on Taxnet Pro. Limit your search by case Name, citation or in a number of other ways, or search by specific subject such as "Customs" etc.

## **Legislation**

- *Customs Act*
- *Customs Act* Regulations
- *Customs Tariff*
- *Customs Tariff* Regulations
- Remission Orders (new Format)
- *Special Import Measures Act*
- SIMA Regulations
- And more

## **Commentary**

Our authors regularly contribute insights and updates on key Customs & International trade issues and opportunities – from suggestions on domestic to international trade strategies. You can browse or search our database of articles and other key insights using our search templates.

- Articles
- Doing Business In
- Glossary of Terms
- Newsletters

*The Annotated Customs Act*, written by Daniel Kiselbach, B.A., J.D., is a resource that customs professionals rely on. This work contains section-by-section commentary explaining the meaning of each provision and how it operates in practice. The author has provided legal advice and representation respecting Canadian customs, excise, trade and taxation matters for more than 21 years.

*Canadian Customs Compliance Handbook* from Bennett Jones, written by Darrel H. Pearson, Partner provides you with an overview of legal and administrative issues addressed on a day-by-basis by customs compliance professionals. The Handbook focuses exclusively on Canadian customs compliance and contains material dealing with the regulation of imports into and exports from Canada.

## **ADD-ON SUBSCRIPTION: CUSTOMS AND EXCISE CENTRE PLUS**

### **WCO Material**

- The WCO Explanatory notes 2017 edition is issued by the World Customs Organization Council and is the official classification guidelines of the trade community. This publication provides clear, concise explanation and technical description of goods and is essential to the correct classification of goods.
- The Compendium of Classification Opinions is updated regularly by the WCO, and consists of a numerical list of the most significant/difficult classification decisions taken by the Harmonized System Committee and adopted by the World Customs Organization in order of the headings and sub-headings of the Nomenclature.

# APFF CENTRE

The addition of the renowned **APFF Collection** has consolidated Taxnet Pro's position as Canada's leading online tax research service.

The **APFF Collection** is a compilation of French-language commentaries prepared by experts for tax, financial and estate planning professionals. With publications dating back to 1991, the APFF Collection comprises over 150,000 pages of engaging material.

Combined with expert financial analysis and rigorous legal commentary, access to the **APFF Collection** on Taxnet Pro will be the solution many French-speaking professionals have been looking for to enhance their productivity.

The APFF Centre is completely integrated into Taxnet Pro allowing you to link to and from the **APFF Collection** through inline hyperlinks, cross reference tabs and links to the exclusive McCarthy Tétrault commentary and analysis.

The APFF Centre is organized into three sections:

- **Income Tax**
- **Consumption Tax**
- **Tax and Financial Planning**

In-depth coverage includes:

- The landmark APFF Annual Conference which generates commentaries from leading financial and estate planners – the centrepiece of the APFF Collection
- The *Stratège* magazine, delivering industry news in a more accessible, page-turning format
- The *Revue de planification fiscale et financière*, the main academic journal of the APFF, boasting a high impact factor and rigorously researched legal commentary
- Thorough reviews of each and every Federal and Québec budget
- Countless presentations and short articles following frequently held symposiums and seminars
- Continuing professional education resources and much more...

# ADVANTAGE OVER OTHER RESEARCH SERVICES

	Taxnet Pro	Other Services
Comprehensive Tax Content	<b>Three comprehensive tax libraries</b> Federal Income Tax, GST, and Provincial Tax – include all primary legislation, government documents, case law, and unsurpassed commentary.	No other service matches the extensiveness of commentary and level of integration.
	<b>More in-depth Commentary</b> Taxnet Pro commentary contains more author and expert contributions from numerous sources including McCarthy Tétrault and other leading authors covering a wide variety of tax topics.	No other service offers the depth and breadth of commentary as Taxnet Pro.
	<b>Specialty Destinations</b> Taxnet Pro has a greater capability of meeting the Tax Professionals' specific research needs. Six powerful resources Corporate Tax Centre, Tax & Estate Planning Centre, Federated Press Centre, Tax Disputes & Resolution Centre, Customs & Excise Centre, and APFF Centre are specialty areas within Taxnet Pro that provide you with the information and solutions you need to make informed business decisions.	Not available on other services.
Ease of Use	<b>Visual Indicators</b> Visual indicators help you keep track of work you have already done.	No other service has anything comparable to Taxnet Pro's visual indicators.
	<b>Search</b> The Quick Search box at the top of every page allows you to choose how you want to search. You can search widely with a general search or conduct a very specific search using the Query Builder and selecting a content type.	This flexibility is not matched on other services.
Canada's Most Advanced Tax Search Engine	<b>Sort and Filter Results</b> Lets you search broadly across all content and then sort by content type such as cases, statutes, and more. You can also narrow your list results by any applicable field.	No other service has this level of filtering capability.
	<b>Query Builder</b> The Query Builder allows you to create complex queries quickly and easily. It is available throughout the site and when used will build the Boolean terms and connectors query for you.	No other service offers this unique functionality to help you simplify your search process.
	<b>Search Templates</b> The search templates on Taxnet Pro provide a layer of granularity which allows you to focus in on just the documents you are interested in.	No other service facilitates your search through the use of search templates.
	<b>Table of Contents</b> Table of Contents allows you to navigate through all of the content on Taxnet Pro. This is one of the more popular methods of searching as it allows you to see exactly where your hits occur. Navigation is made easy with the ability to limit your view to just those documents which contain hits.	Although other services have a Table of Contents, they only show you what is within your subscription. With Taxnet Pro, be confident that you're never missing a key document.
Finding Tools	<b>Cross References</b> Not only does Taxnet Pro have the most cross references, with over six million, it is also the most easiest to use. With the ability to narrow your cross-references, search within them and preview any cross-reference document, we have created an efficient way to ensure yourself that no documents have been missed.	The document integration with other services is lacking in comparison and functionally resulting in the opportunity for missed documents.
Analyze and Organize More Efficiently	<b>Project Folders</b> Allows you to drag-and-drop key documents and save copy with reference snippets into folders organized by issue, client, or topic, which puts all vital information in one place for quicker access later. With Taxnet Pro, you can also create nested folders for better organization of your research.	No other service compares to the integrated foldering capabilities available on Taxnet Pro.
	<b>Copy with Reference</b> You can copy and paste text into your work product with all available references.	No other service offers this.

## Tax doesn't stand still. Neither does Taxnet Pro™

Tax professionals rely on Taxnet Pro every day to understand complex information, make informed decisions and use knowledge more efficiently. Taxnet Pro delivers an unsurpassed selection of outstanding industry specific news, analysis and commentary to keep you current with important developments in the industry, and legislative changes that can impact your clients. You'll have confidence knowing you're drawing from the most accurate and reliable authority.

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Tax & Estate Planning Centre

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Compliance Guides

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