Table of Contents
Volume I

Tab 1  INTRODUCTION TO TAX ATTRIBUTES

Introduction To Tax Attributes
Michael Templeton
McMillan Binch (Toronto)

Tab 2  A REVIEW OF PAID-UP CAPITAL, STATED CAPITAL, ADJUSTED COST BASE AND PROCEEDS OF DISPOSITION (CASE STUDY)

A Review of Paid-up Capital, Stated Capital, Adjusted Cost Base and Proceeds of Disposition (Case Study and Solution)

Richard Lewin
Heenan Blaikie LLP (Toronto)

Patrick Kirby
Felesky Flynn (Edmonton)

Michael Templeton
McMillan Binch (Toronto)

Brian J. Wilson
Wilson Vukelich LLP (Markham)

Tab 3  CAPITAL TAX

Capital Tax
Patrick Kirby
Felesky Flynn (Edmonton)

Tab 4  ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS

Brian J. Wilson
Wilson Vukelich LLP (Markham)

Tab 5  CHOICE OF BUSINESS VEHICLE

Business Vehicles – An Analysis and Comparison of Income Tax Distinctions
Richard Lewin
Heenan Blaikie LLP (Toronto)
Tab 6  **ROLOVERS - SECTION 85**

Corporate Reorganizations ITA 85(1) Rollovers  
Jerald Wortsman  
McCarthy Tetrault LLP (Toronto)

Tab 7  **SHARE EXCHANGES (Sections 51, 85.1, 86, 86.1)**

Rollover Provisions of Sections 51, 85.1, 86 and 86.1  
Daniel MacIntosh  
Osler, Hoskin & Harcourt LLP (Toronto)

Tab 8  **AMALGAMATIONS AND WIND-UPS**

Amalgamations and Wind-ups  
Ronald Richler  
Blake Cassels & Graydon LLP (Toronto)

Tab 9  **DIVISIVE REORGANIZATIONS**

Divisive Reorganizations Or “Butterfly Transactions”  
Brian R. Carr  
Fraser Milner Casgrain LLP (Toronto)

Tab 10  **CORPORATE REORGANIZATIONS (CASE STUDY)**

Corporate Reorganizations (Case Study and Solution)  
Brian R. Carr  
Fraser Milner Casgrain LLP (Toronto)

Jerald Wortsman  
McCarthy Tetrault LLP (Toronto)

Ronald Richler  
Blake Cassels & Graydon LLP (Toronto)

Daniel MacIntosh  
Osler, Hoskin & Harcourt LLP (Toronto)

Tab 11  **PURCHASE AND SALE OF A BUSINESS/ ASSET SALES**

Income Tax Issues in the Purchase and Sale of Assets  
Catherine A. Brayley  
Bennett Jones LLP (Toronto)
Tab 12  PURCHASE AND SALE OF A BUSINESS/ SHARE SALES

Purchase and Sale of a Business – Share Transactions
Douglas Cannon
McCarthy Tetrault LLP (Toronto)

Tab 13  PURCHASE AND SALE OF A BUSINESS/ TAX ISSUES IN DOCUMENTATION (CASE STUDY)

Purchase and Sale of a Business/ Tax Issues in Documentation (Case Study)

Catherine A. Brayley
Bennett Jones LLP (Toronto)

Douglas Cannon
McCarthy Tetrault LLP (Toronto)

Ed Kroft
McCarthy Tetrault LLP (Vancouver)

Robin MacKnight
Wilson Vukelich LLP (Markham)

Tab 14  PARTNERSHIPS

Tax Planning Using Partnerships
Robin MacKnight
Wilson Vukelich LLP (Markham)

Tab 15  GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS

GST/ HST & PST Issues Associated with Buying and Selling a Business
W. Jack Millar
Millar Kreklewetz LLP (Toronto)

Tab 16  TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT

Selected Issues in Administration, Enforcement and Appeals
Ed Kroft
McCarthy Tetrault LLP (Vancouver)
Tab 17  TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION

Tax Dispute Resolution II: The Conduct of Tax Litigation -and- Materials For Practice
Dilemmas
Robert McMechan
TaxAssistance.ca, Barrister & Solicitor (Ottawa)

Tab 18  PRACTICE DILEMMAS: Solicitor - Client Privilege /
Dealing with Investigations and Voluntary Disclosures /
Civil Penalties / Ethical Issues

Ed Kroft
McCarthy Tetrault LLP (Vancouver)

Robert McMechan
TaxAssistance.ca, Barrister & Solicitor (Ottawa)

Alan M. Schwartz, Q.C.
Fasken Martineau DuMoulin LLP (Toronto)
Table of Contents
Volume 2

Tab 1  THE GENERAL ANTI-AVOIDANCE RULE

The General Anti-Avoidance Rule: Section 245
Ed Kroft
McCarthy Tetrault LLP (Vancouver)

Brian J. Arnold
Goodmans LLP (Toronto)

Ed Harris, Q.C.
McInnes Cooper (Halifax)

Ian MacGregor, Q.C.
Osler, Hoskin & Harcourt LLP (Ottawa)

Deen Olsen
Justice Canada, Tax Law Services Branch (Ottawa)

Tab 2  TAXPAYER MIGRATION

Taxpayer Migration
David W. Smith, Q.C.
Davies Ward Phillips & Vineberg LLP (Toronto)

Tab 3  INBOUND INVESTMENT - CROSSBORDER ISSUES

The Taxation of Non-Residents’ Canadian Sourced Property Income
Christopher Steeves
Fraser Milner Casgrain LLP (Toronto)

Canada’s Transfer Pricing Rules and Contemporaneous Documentation Requirements
Blake Murray
Osler, Hoskin & Harcourt LLP (Toronto)

Working with Tax Treaties
Maralynne A. Moneith
Weirfoulds LLP (Toronto)
Tab 4  CROSSBORDER ISSUES

Withholding Tax, Treaty and Transfer Pricing Issues (Case Study and Solution)

Christopher Steeves
Fraser Milner Casgrain LLP (Toronto)

Maralynne Monteith
WeirFoulds LLP (Toronto)

Blake Murray
Osler, Hoskin & Harcourt LLP (Toronto)

Taxpayer Migration (Case Study and Solution)
David W. Smith, Q.C.
Davies Ward Phillips & Vineberg LLP (Toronto)

Tab 5  OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES

The Foreign Affiliate System
Robert Raizenne
Osler, Hoskin & Harcourt LLP (Montreal)

Tab 6  FINANCING ISSUES

Overview of Section 80
The Deduction of Financing Expenses Other Than Interest
Ronald K. Durand
Stikeman Elliott LLP (Toronto)

Financing Issues – Financing of Non-Resident and The
Recent Amendments to Section 17
Financing Issues – The Thin Capitalization Rules
Evelyn Moskowitz
KPMG LLP (Toronto)

Interest Deductibility
Paul K. Tamaki
Blake, Cassels & Graydon LLP (Toronto)
Tab 7  SHARE CAPITAL DESIGN (CASE STUDY)

Bowater Canadian LTD. v. R.L. Crain Inc.
Cases Dealing With Discretionary Dividend Shares and Other Related Matters

Ronald K. Durand
Stikeman Elliott LLP (Toronto)

Share Capital Design – The Preferred Share Rules
Evelyn Moskowitz
KPMG LLP (Toronto)

Ronald K. Durand
Stikeman Elliott LLP (Toronto)

Paul K. Tamaki
Blake, Cassels & Graydon LLP (Toronto)

Share Capital Design – Price Adjustment Clauses
Share Capital Design (Case Study and Solution)
Evelyn Moskowitz
KPMG LLP (Toronto)

Tab 8  STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES

Stock Option Plans and Other Equity-Based Incentives
Julie Y. Lee
Osler, Hoskin & Harcourt, LLP (Toronto)

Tab 9  SHAREHOLDER AGREEMENTS

Income Tax Considerations in Shareholders Agreements
Evelyn Schusheim
Cummings, Cooper, Schusheim & Berliner LLP (Toronto)

Tab 10  TAXATION ON DEATH

Taxation on Death: Deemed Dispositions and Post Mortem Planning
Prof. Catherine Brown
Faculty of Law, University of Calgary (Calgary)
Tab 11  ESTATE PLANNING AND DOMESTIC TRUSTS

Maria Elena Hoffstein
Faskin Martineau DuMoulin LLP (Toronto)

Tab 12  NON-RESIDENT TRUSTS AND FOREIGN INVESTMENT ENTITIES

Non-Resident Trusts and Foreign Investment Entities
Paul Gibney
Thorsteinssons (Toronto)

Tab 13  BIOGRAPHICAL NOTES