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# FITAC

## Federal Income Tax Collection

### Finding tax information has never been easier.

Current and comprehensive Canadian federal income tax content and easy-to-use search technology combine to meet the rigorous demands of today’s tax professional.

#### News

All items from our daily Knotia news email are immediately searchable within the What’s New section at the top of FITAC.


#### Easy-to-use technology

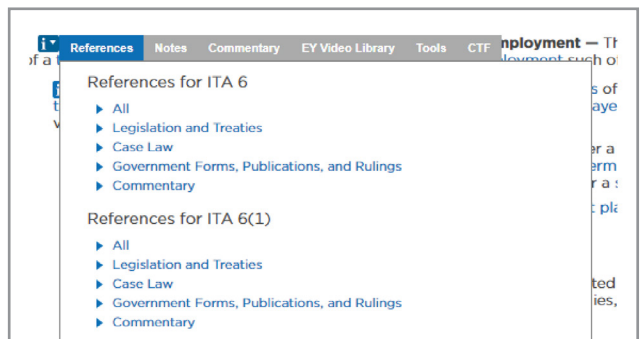
**Topical indexes**—View alphabetized lists of tax topics that allow you to quickly find legislation and commentary available in the collection.

- **Commentary topical index**—Choose from all, EY, or third-party commentary to see a search results page listing the available commentary based on your search criteria.
- **Ruling commentary topical index**—Select written or video ruling commentaries, organized by topic.
- **Case commentary topical index**—Review written and video case commentaries by topic.

**Convenient features**—Highlight important text, add and save personal notes, pin documents and searches for quick retrieval, and more.

#### Interactive interpretations (iBox)

Annotated legislation links you to case law, CRA rulings, EY purpose notes on select provisions, Finance consolidated explanatory notes, tax treaties, current and archived government publications, fillable forms, tax rates and tools, and short videos featuring tax technical commentary, rulings commentary and case commentary presented by EY tax professionals (connect easily with our iBox ). Also includes links to and from the Federal Income Tax Act and Canadian Tax Foundation’s TaxFind Online.



## Tax rates and tools

More than 60 tax rate tables and tools, including:

- Calculators (date calculators, personal tax calculator, and RRSP calculators)
- Federal—Quebec table of concordance
- Income tax rates (corporate and personal)
- Prescribed interest rates (federal, Alberta, Ontario, and Quebec)
- Reference tables (such as acquisition of control rules, elections, penalties and offences)
- Substantively enacted corporate income tax rates (updated at least monthly)
- Tax treaty tables (withholding taxes, treaty status, designated treaty countries)
- TaxRates@EY reference guide
- U.S. personal and corporate federal income tax rates

## Legislation and treaties

**Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.)**—Includes linked sections and defined terms, including purpose notes for selected provisions and the Pre-1972 Origin (which indicates which Act the subsection originated from).

**Income Tax Regulations**—Full text of the regulation, including all changes since 1993.

**Income Tax Application Rules**—Full text of all rules consolidated to date.

**Amending Acts**—Table of amending bills (with chapter and corresponding bill numbers).

**Bill and regulation status**—Status (first reading, second reading, etc.) of all outstanding federal public income tax bills, including draft tax legislation and notices of ways and means motions (updated in real time on Knotia.ca).

**Defined terms**—All referenced defined terms in the Income Tax Act and regulations link to their respective definitions.

**Tables of concordance**—Between 1972 and 1985 Income Tax Acts; between Income Tax Act and Quebec legislation.

**Proposed/historical amendments**—All proposed amending tax bills, notices of ways and means motions, relevant portions of other bills and amending regulations with accompanying regulatory impact analysis statements.

**Related legislation**—Includes Canada Business Corporations Act, Canada Pension Plan, Employment Insurance Act, Interpretation Act and Tax Court of Canada Act.

**Historical Income Tax Acts**—Previously published editions of EY's Federal Income Tax Act in PDF, along with consolidation dates and major amending bills.

**Index**—Topical index to the Income Tax Act and regulations with more than 11,000 linked entries. Includes an alphabetical listing of allowable medical expenses.

**Consolidated explanatory notes**—Finance explanatory notes for enacted income tax bills to date, consolidated in section order and reproduced in their entirety.

**Finance comfort letters**—All comfort letters describing proposed or contemplated amendments to the Income Tax Act from the Finance Tax Policy Branch, as well as a listing of comfort letters that have not yet been addressed by proposed amendments.

**Tax treaties**—All Canadian income tax conventions, social security agreements, tax information exchange agreements, the Vienna and NATO tax-related conventions, and United Nations and OECD model conventions.

## Case law

All reported income tax-related judgments (English and French) from the Supreme Court of Canada (SCC), Federal Court, Federal Court of Appeal, Exchequer Court, Tax Appeal Board, Tax Review Board, and Tax Court of Canada (TCC)—including EI and CPP cases.

**Case appeal status**—Table showing status of significant SCC and Federal Court of Appeal decisions, along with a summary of key issues (updated in real time on Knotia.ca).

**Commentary and webcast links**—Links to relevant EY case and rulings commentary (written and audio/visual excerpts from relevant EY tax webcasts).

**“Noting up” of income tax cases**—Powerful citation feature for SCC, federal, and current TCC cases that provides 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.

**Progression through the courts**—Each case contains a list showing its progression through the courts with links to each decision, as well as to Income Tax Act cross-references.

## Forms, publications and rulings

**Bulletins and circulars**—Current administrative materials.

**Carter Commission Report (1966)**—Six volumes.

**Directory/delegation of powers**—Government directories and a list of ministerial powers and duties delegated to CRA officers.

**Forms**—All relevant CRA income tax forms, as well as hundreds of fillable versions.

**Guides and pamphlets**—All current and historical guides and pamphlets.

**Income tax rulings**—Technical interpretations, rulings and other documents (English and French) released by CRA's Income Tax Rulings Directorate from 1978 to date.

**Newsletters and technical documents**—CRA charities newsletters and technical documents, pension plan newsletters, and SR&ED application policies, as well as excerpts from CRA's audit, investigations, and real estate appraisal manuals.

## Commentary

**EY's Guide to Income Tax**—Typically organized and searchable by section, the comprehensive commentary is written in plain language with extensive examples and audio insights.

**EY's Foreign Affiliate Guide**—A reference guide designed to assist in understanding the main aspects of the Canadian taxation rules concerning investments in foreign affiliates.

**EY Case Commentary**—Detailed analysis of high-profile tax cases by EY tax professionals.

**EY Ruling Commentary**—Commentary on significant CRA rulings documents (technical interpretations and advance tax rulings). In addition, EY Tax Graphics™ provide clear and concise illustrations of transactions covered in select CRA rulings documents.

**EY Tax Alerts**—Tax alerts on important tax matters.

**Accounting for Income Taxes**—Canadian GAAP, U.S. GAAP and international financial reporting standards relating to the measurement of income tax obligations, along with commentary.

**EY's Guide to Preparing Personal Tax Returns**—Written by tax professionals for tax professionals, includes a summary of what's new for the taxation year, as well as tips, suggestions and reminders to consider when preparing personal tax returns.

**EY's Guide to Tax Research and Writing**—Outlines the tax research process—from establishing the facts to communicating your findings.

**Personal Tax, Wealth, and Estate Planning**—Convenient access to EY Commentary materials that relate to personal tax, wealth and estate planning topics, as well as various personal tax calculators.

**EY Corporate Tax Update**—Monthly updates on the latest income tax developments that may affect your quarterly or annual tax provision.

**Current/archival journals and articles**—Includes CPA Magazine, Canadian Petroleum Tax Journal, Canadian Tax Highlights, and Perspectives on Tax Law & Policy.

**NEW CPA Canada Tax Blog**—An informative source for CPA Canada's public interest advocacy positions.

**Tax Executives Institute**—All Toronto newsletters and TEI submissions available.

## Added benefits with Knotia.ca

Receive a complimentary subscription to the following:

**Commodity Tax News**—Bimonthly email newsletter on the latest developments in customs, GST/HST and excise, and provincial sales tax.

**EY's Managing Your Personal Taxes**—Popular annual guide offers tips, strategies, and suggestions to help you understand your tax situation, reduce your income tax, benefit from government incentives, and execute tax-effective investment strategies.

**EY online calculators**—Calculate your combined federal and provincial tax bill, calculate the tax savings your RRSP contribution generates and perform date calculations.

**TaxMatters@EY**—Monthly email newsletter providing a summary of recent income tax developments, publications and upcoming presentations.

## Choose your level of coverage:

	FITAC Premium	FITAC Platinum	FITAC Plus	FITAC Lite
What's new	✓ (daily)	✓ (daily)	✓ (daily)	✓ (daily)
Interactive Interpretations (iBox)	✓ (enhanced links)	✓ (enhanced links)	✓ (enhanced links)	
Tax rates and tools	✓	✓	✓	✓
Legislation	✓ (updated in real time)	✓ (updated in real time)	✓ (updated in real time)	✓ (updated in real time)
Comfort letters	✓	✓	✓	✓
Consolidated explanatory notes	✓	✓	✓	
Case law	✓	✓	✓	
Forms, publications, and rulings	✓	✓	✓	✓ (current versions)
Tax treaties	✓	✓	✓	✓ (U.K. and U.S. only)
Commentary — EY's Guide to Income Tax	✓	✓		
Commentary — Foreign Affiliate Guide	✓			
Other EY and third-party commentary	✓	✓	✓	✓
Added benefits	✓	✓	✓	✓

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