

TaxPartner®

Content

TaxPartner is comprised of two Infobases:

1. **TaxPartner Main:** Contains the full text of legislation, treaties, government documents (such as Interpretation Bulletins, CRA Views, Information Circulars, Tax Rulings, etc.), Income Tax Forms, Tax Rates and Reference Tables, Treaties, Federal Budgets, Analysis and Commentary, Case law etc. **TIP: Maximize this window as this is the Infobase in which you will be browsing/searching.**
2. **TaxPartner Find:** Contains the Table of Concordance, Topical Indexes and Cross-references to documents contained within the Main Infobase.

For assistance using
TaxPartner, or to
arrange training call:
1.800.387.5164

There are 12 releases per year. Each release incorporates updates within each subject area.

To view the currency of the Infobase, click [Read the Release Notes](#) located in the TaxPartner Main document window after launching TaxPartner.

TIP: You may wish to print the Release Notes as they are replaced with each subsequent update. Click anywhere inside the Release Note and then click the **Print Document** icon on the Toolbar. *Alternatively*, to save the release note into a file, highlight the note and then copy and paste it into your word processing file.

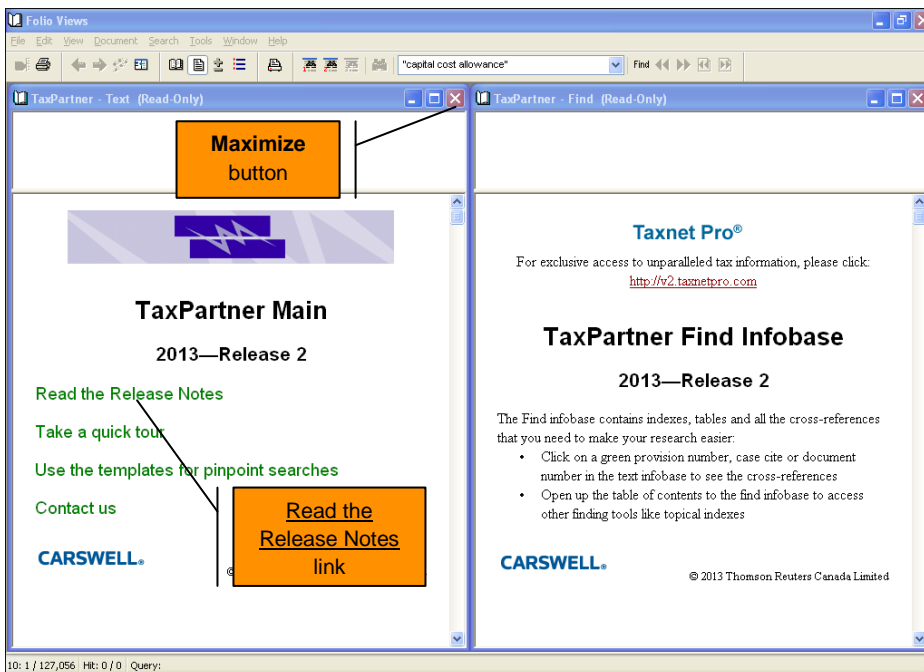


Figure 1

Toolbar

The Toolbar buttons provide a quick way to access common menu options:

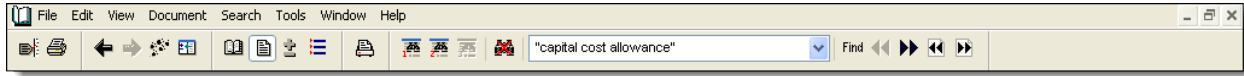


Figure 2



Tag Record: Tags the current record (i.e. title, paragraph, etc.). To remove a tag, click Tag Record again.



Print: Print the current record or selected text.



Go Back/Go Forward: Click a button to jump back or jump forward one step.



Show History: Display your history log, including your current queries. Return to an earlier jump or query.



Synchronize Contents: Synchronize the Table of Contents with the Document window.



Contents / Document view: Splits the screen to show both the Table of Contents and Document windows.



Document view: Displays the Document window only.



Table of Contents view: Displays the Table of Contents window only.



Hit List View: Displays a list of your hits only.



Print Document: Prints the current document.



Template 1: Retrieves the General Purpose query template.



Template 2: Retrieves the Case Law query template.



Cancel Query: Cancels the current query.



General Query Tool: Enter search terms to search the entire infobase. Click **Find** to run the search.



Previous / Next Hit: After running a search, navigate to your next or previous hit.



Previous / Next Document with Hits: After running a search, navigate to your next or previous document with hits.

Browsing TaxPartner Documents

1. Click the **Table of Contents** button on the Toolbar. The Table of Contents appears and is organized by topic.
2. Click a **+** button to expand a heading. (*Conversely*, click the **-** button to collapse a heading.)

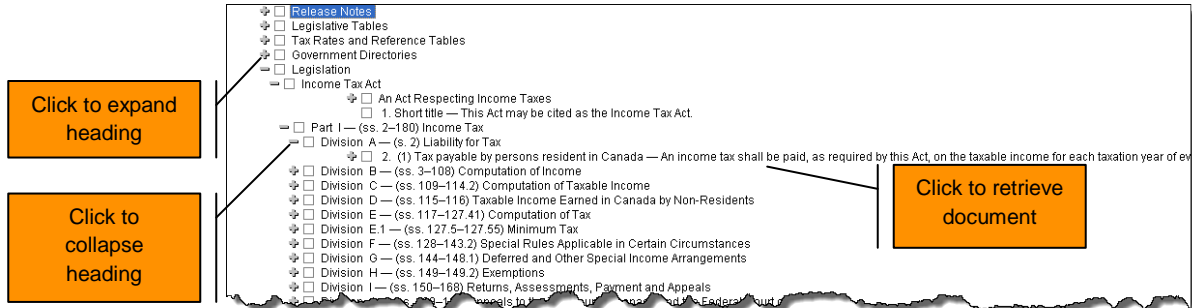


Figure 3

3. Click a document heading to retrieve the document.

Searching the Main Infobase

Searching the Entire Infobase

1. Enter your search terms into the *General Query Tool* located on the Toolbar.

TIP: You can use Boolean connectors for more complex searches. See *Boolean Operators* for more information.

2. Click **Find**.
3. The first document matching your search term(s) appears.
4. Click **Next Hit** to navigate to the next instance of your search term(s) or click **Next Document with Hits** to navigate to the next document with your search term(s).

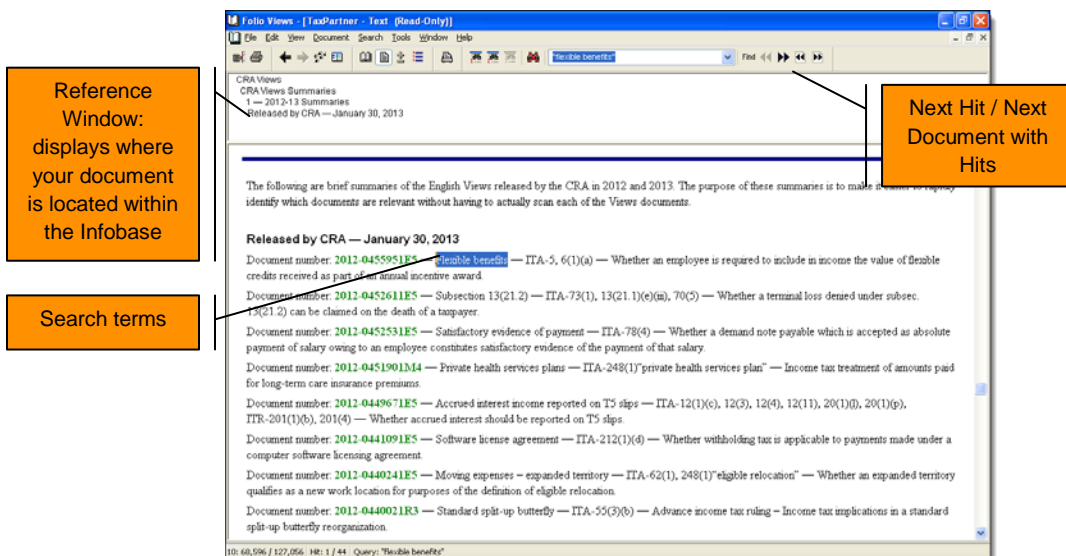


Figure 4

To clear the search from the Infobase, click the **Clear Query** button on the Toolbar.

Restricting your Search to Specific Sections of the Infobase

1. Go to the **Table of Contents**, and using the checkboxes provided, select the item(s) you wish to search.
Note: You can restrict your search to any heading level that contains a checkbox.

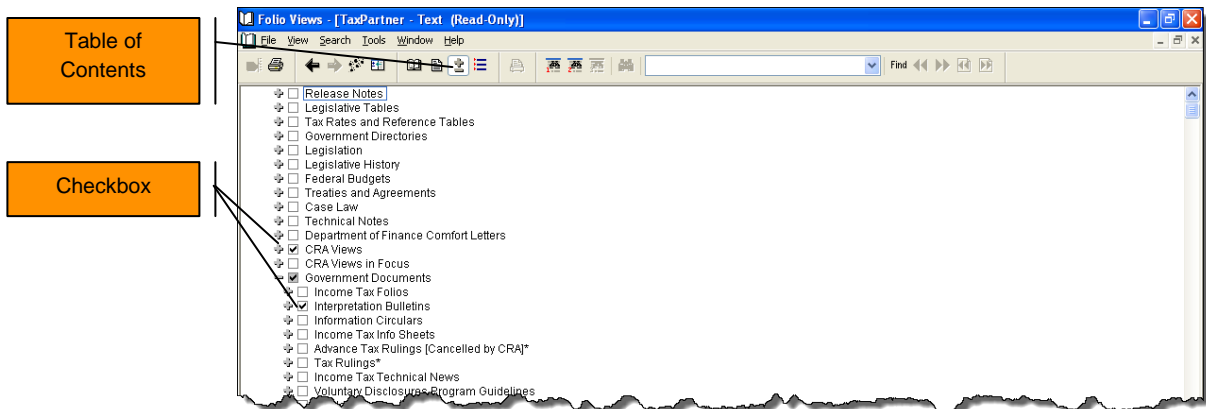


Figure 5

2. Click the **Search** menu and select **Advanced Query**. *Alternatively*, hit **F2** on your keyboard.
3. Enter your search term(s) into the **Query For** box and click **OK**.

TIP: You may also use Boolean connectors to structure your search.

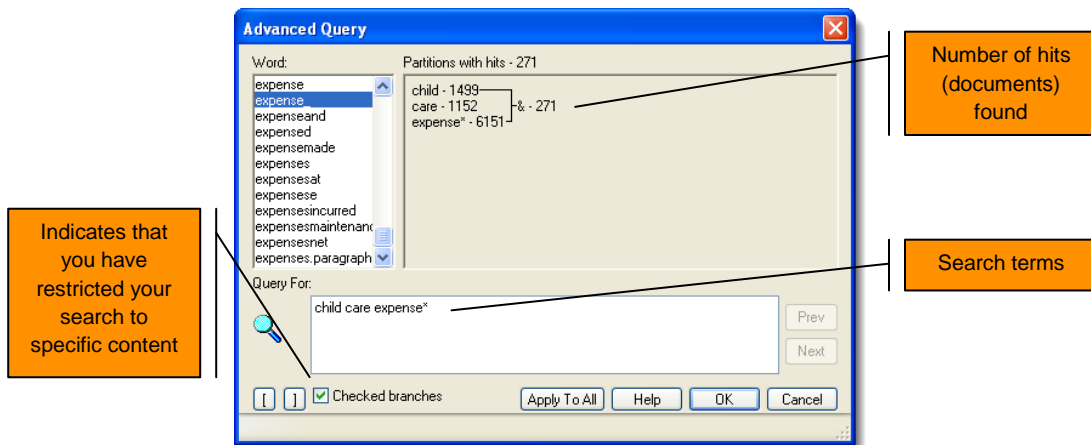


Figure 6

Using the Search Templates

Templates are designed to help you find the information you want quickly by allowing you to search specific document fields such as case name, unique government document number and legislation section number. You can also search for keywords in either a specific paragraph or document.

Template 1 – General Purpose Query Template

1. Click the **Template 1** button located on the Toolbar.
2. Enter your search term(s) into the fields provided and click **OK**.

TIPS: You can use the checkboxes in the Table of Contents to restrict your search (prior to clicking Template 1). You may also use Boolean connectors to structure your search.

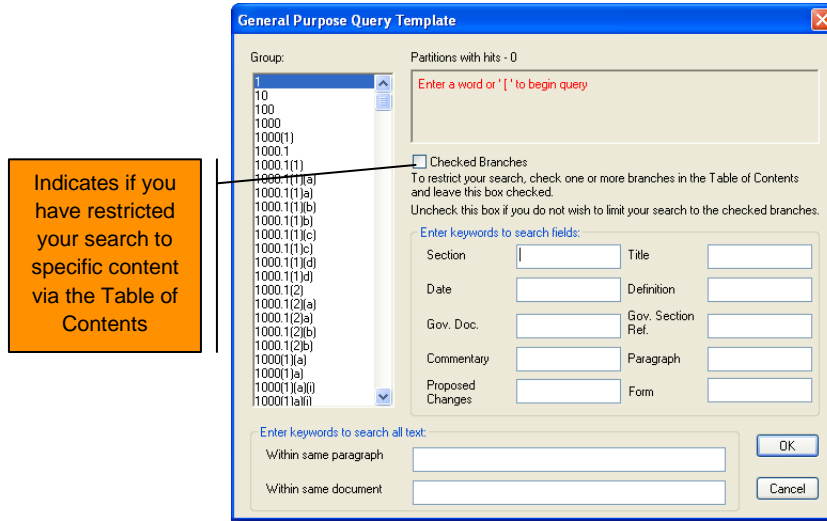


Figure 7

| | |
|------------------------------|--|
| Section | Use this field to quickly find a legislative provision. Examples: 18, 20(1)(a), 1100 . |
| Title | Search keywords in document titles only, such as legislation, government publications, commentary. TIP: Use to refine your search on a general topic. |
| Date | Use this field to restrict your search to the specific date of a document, if known. Example: September 8, 1975 . |
| Definition | Use this field to find legislatively defined terms. Examples: employer, “disability policy” . |
| Gov. Doc. | Use this field to search by unique government document number. Examples: IT-86R, TR-27, 70-6R5 . |
| Gov. Section Ref. | Enter a provision number to find government publications related to that provision. Note: Not all publications have a section reference section. |
| Commentary | Use this field to find commentary related to a legislative provision, including history, notes, or selected commentaries. Example: 85(1) . |
| Paragraph | Use this field to search for a specific paragraph number within the document. |
| Proposed Changes | Use this field to keyword search proposed legislation. |
| Form | Use this field to retrieve tax forms. Example: CPT59, T4 . |
| Within same paragraph | Search terms entered here must be contained within the same paragraph to be retrieved. |
| Within same document | Search terms entered here must be contained within the full text of the case to be retrieved, and not necessarily within one paragraph. |

To clear the search from the Infobase, click the **Clear Query** button on the Toolbar.

Template 2 – Case Law Query Template

1. Click **Template 2** located on the Toolbar.
2. Enter your search term(s) into the fields provided and click **OK**.

TIPS: Using the checkboxes provided, select **Case Law**, or a specific **jurisdiction** or **year** in the Table of Contents to restrict your search (prior to clicking Template 2). You may structure your search using one or more fields and/or Boolean connectors.

Figure 8

| | |
|------------------------------|--|
| Name | Use this field to search by case name. It is not necessary to enter the “v.” when searching by case name. Simply enter the party names into this field. Example: To find <i>Johnson v. R.</i> , enter Johnson . |
| Year | Restrict by year of the decision. You may use the greater than (>) / less than (<) symbols to restrict a search to a range of years. |
| Cite | Enter all or part of the case citation. Enter the correct punctuation for the citation; however, do not use square brackets to indicate the year. Example: 14 .c.b.r. (n.s.) 206 . |
| Paragraph | Use this field to search for a specific paragraph number with the decision. |
| Court | Enter the court name to narrow your search to a specific court. Example: To narrow to <i>Federal Court of Canada</i> cases, enter Federal Canada . |
| New | This field is used to restrict your search to cases that have been added since the previous release. Enter the word new into the field to use this option |
| Judge | Narrow your search by judge’s name. Enter the last name only. |
| Counsel | Restrict your search by entering the counsel’s name. Enter the last name only. |
| Subject | Restrict your search to the subject area of the case. Subject areas are based on The Canadian Abridgment Digests. Example GST . |
| Classification | Restrict your search to the classification of the case. Classifications are based on The Canadian Abridgment Digests. Example “employment contracts” |
| Headnote | Search keywords within the Headnote of the decision only. |
| Within same paragraph | Search terms entered here must be contained within the same paragraph to be retrieved. |
| Within same document | Search terms entered here must be contained within the full text of the case to be retrieved, and not necessarily within one paragraph. |

Searching the Find Infobase

Search the Find Infobase to quickly retrieve cross-references and topical indexes.

While in the Main Infobase, retrieve the Find Infobase by clicking the **WINDOW** menu and selecting **2. TaxPartner – Find Infobase (Read only)**. To search, follow the same instructions found for searching the Main Infobase: *Searching the Entire Infobase* and *Restricting your Search to Specific Section of the Infobase*.

Boolean Operators

You may use any of the following Boolean operators when structuring your searches:

| Operator | Result |
|---------------------------------|---|
| Or | Finds either term. Examples: <i>me you, me or you</i> |
| And | Finds both terms. Examples: <i>one two, one & two, one and two</i> |
| Not | Finds the first term but not the term(s) after the NOT operator. Example: <i>farm not losses</i> |
| Phrase | Finds the terms exactly as they are entered. Example: <i>"child tax credit"</i> |
| Unordered proximity | Finds these terms where the terms are found within 5 words of each other, regardless of the order. Example: <i>"resulting trust"@5</i> |
| Ordered proximity | Finds these two terms within three words of each other in the order in which you entered them. Example: <i>"child interests"/3</i> |
| Single character wildcard (?) | Finds terms where the question mark replaces one character. Example: <i>wom?n</i> finds <i>woman, women</i> . |
| Multiple character wildcard (*) | Finds terms where the * replaces one or more characters. Example: <i>deduct*</i> finds <i>deducts, deducted, deducting, deduction</i> . |
| Common roots (%) | Finds terms with the common root. Example: <i>run%</i> finds <i>run, ran, runs, and running</i> . |
| Synonym (\$) | Finds synonyms for the term entered. Example: <i>alert\$</i> finds <i>alert, active, aware, quick</i> . |

Order of Precedence

Searches that contain more than one Boolean operator are processed in the following order:

NOT, OR, AND

You may use parentheses to change the order in which the query is processed. When you place terms and connectors within parentheses, those connectors are processed first.

Navigating your Result after a Search

While in the Document Window:

Click **Next Hit** to navigate to the next instance of your search term(s) or click **Next Document with Hits** to navigate to the next document with your search term(s).

While in the Table of Contents window:

The number of documents your search has retrieved appears to the left of the heading.

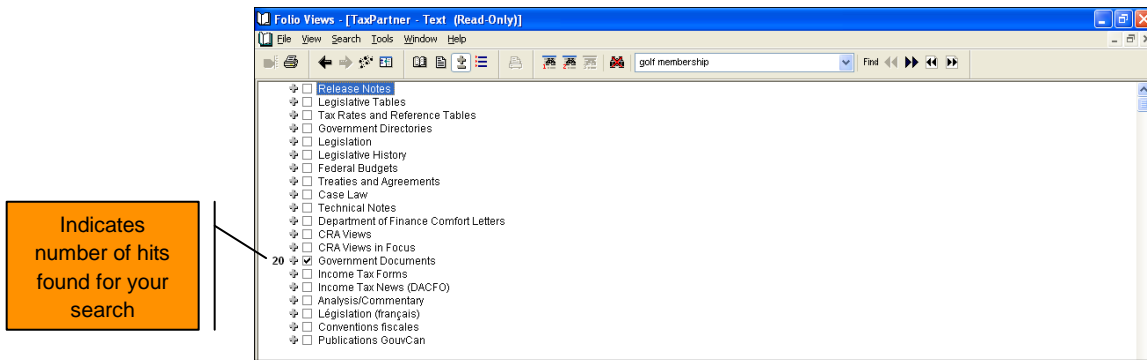


Figure 9

1. Expand the heading(s) by clicking the **+** button(s) to find the document(s) with hits.

TIP: To view only those headings containing a hit:

1. Click the **TOOLS** menu and select **Options**.
2. On the **Contents** tab, select **Headings with Hits** and click **OK**. (This becomes your new default.)
3. Click the **VIEW** menu and select **Expand to Level...**
4. Select **10** and **OK**.

Note: To return the Table of Contents to the main headings, expand the headings to level 1.

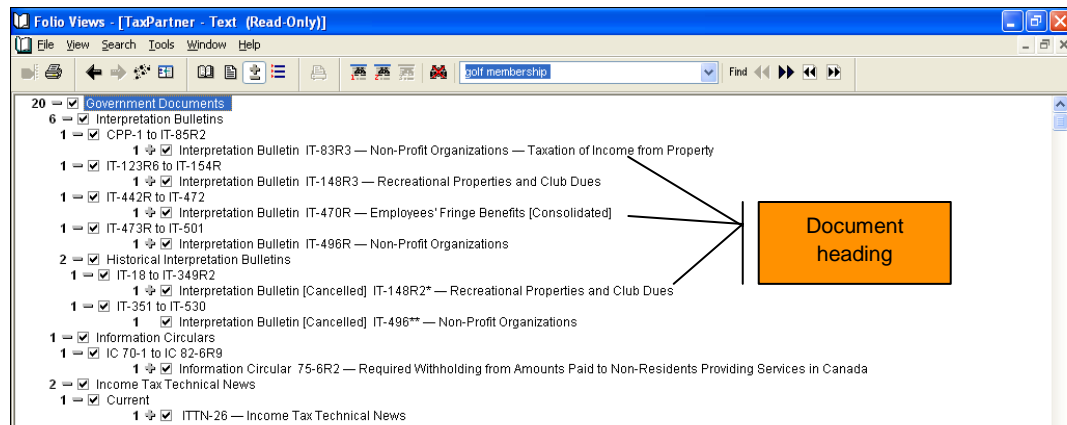


Figure 10: Shows Table of Contents with *Headings with Hits* turned on

2. Double-click a document heading to retrieve the full text and then use the navigational arrows on the Toolbar to navigate through your hits.

IMPORTANT TIP: To clear the query from the Table of Contents and return it to level 1, follow these steps:

1. Click the **Clear Query** button on the Toolbar.
2. In the **View** menu, select **Clear All Checks**.
3. In the **View** menu, select **Expand to Level...**, select **1** and click **OK**.

TIP: Click the **Contents/Document View** button to display both the Table of Contents and Document windows.

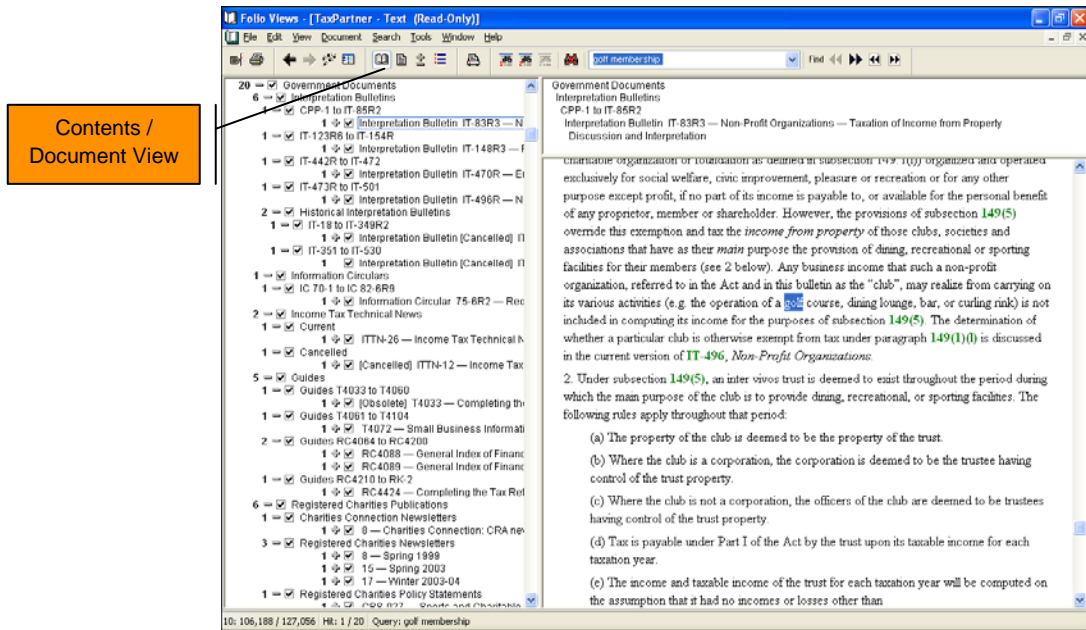


Figure 11

Cross References

Text written in green are cross-reference jump links to a related document within the Main Infobase or to additional cross-references in the Find Infobase.

Linking to another document within the Main Infobase

Definitions Click the green text to link to the defined term within legislation. Either:

- Link directly to the defined term. Example: *taxpayer* is defined in 248(1), *OR*
- Select a legislative provision from the pop-up window that appears (where the term is defined in more than one legislative provision). Example: *arm's length* is defined in 115.2(4) and 251(1).

Related Documents Click the green text to link to another related document. Example: Related provisions in the Reference section of an IT Bulletin.

To return to the original document, click on the **Go Back** button on the Toolbar. *Alternatively*, hit **F6** on your keyboard.

Linking to the Find Infobase

Examples of links to the Find Infobase include: a section of an act, and IT Bulletin number, and a case citation. While in the Find Infobase, review the list of cross-references and click the link to the document you wish to review.

To return to the original document, click the **Go Back** button on the Toolbar. **Note:** You may need to click this button multiple times until you return to your original document.

Printing

To print the document you are viewing:

1. Make sure your cursor is located somewhere within the document.
2. Click the **Print Document** button located on the Toolbar.

To print selected text:

1. Highlight the text you wish to print.
2. Click the **Print** button on the Toolbar.
3. Click **OK**.

To print text in non-sequential order:

1. Highlight a selection of text and click **Tag Record** located on the Toolbar.
2. Highlight the next portion of text and click **Tag Record**. Continue to tagging your records.
3. To print all tagged records, click the **Print** button on the Toolbar.

TIP: To include the reference window information with your selected or tagged records, click the **TOOLS** menu and select **Options**. On the **Print** tab, select **Inline headings** and click **OK**. This becomes your new default.

To view only your tagged records, click the **VIEW** menu and select **Tagged Records**.

To clear all tags from the Infobase, click the **EDIT** menu and select **Clear All Tags**.

How do I...

Retrieve a statutory provision of the Income Tax Act?

1. While in the Main document window view, click the **Template 1** button on the Toolbar.
2. Enter the section/subsection (ex. **85(1)(e.2)**) into the **Section** field and click **OK**.

TIP: The *Section* field is to be used only when searching statutes or regulations.

Find a section of the Income Tax Act dealing with a specific topic?

- *Find the section dealing with investment tax credit. You do not know the section number.*
 1. In the Main Table of Contents, expand the **Legislation** heading and select **Income Tax Act**.
 2. Return to the Document window view.
 3. Click the **Template 1** button on the Toolbar.
 4. Enter your search terms (ex. "investment tax credit") into the **Title** field and click **OK**.

- *Find the proposed amendment to the section Act dealing with legal expenses of employees:*
 1. In the Main Table of Contents, expand the **Legislation** heading and select **Income Tax Act**.
 2. Return to the Document window view.
 3. Click the **Template 1** button on the Toolbar.
 4. Enter **legal expenses employee** into the **Proposed Changes** field and click **OK**.

Find commentary on a specific statutory provision?

- *Find Canada Tax Service commentary on section 118.4 of the Income Tax Act:*
 1. In the Main Table of Contents, expand the **Analysis/Commentary** heading and select **Canada Tax Service – McCarthy Tétrault Analysis**.
 2. Return to the Document window view.
 3. Click the **Template 1** button on the Toolbar.
 4. Enter **118.4** into the **Commentary** field and click **OK**.

Find a defined term in the Income Tax Act?

1. In the Main Table of Contents, expand the **Legislation** heading and select **Income Tax Act**.
2. Return to the Document window view.
3. Click the **Template 1** button on the Toolbar.
4. Enter the term (ex. **taxpayer**) into the **Definition** field and click **OK**.

Retrieve a government document by its unique number?

- *Find Interpretation Bulletin -- IT-99R5:*
 1. While in the Main document window view, click the **Template 1** button on the Toolbar.
 2. Enter **IT-99R5** into the **Gov. Doc.** Field and click **OK**.
- *Find T4002 – Professional and Business Income Guide:*
 1. While in the Main document window view, click the **Template 1** button on the Toolbar.
 2. Enter **T4002** into the **Gov. Doc.** Field and click **OK**.
- *Find all revisions of an Interpretation Bulletin or Information Circular. Example: IT-104R.*
 1. While in the Main document window view, click the **Template 1** button on the Toolbar.
 2. Enter **IT-104R*** into the **Gov. Doc.** Field and click **OK**.

Find government publications dealing with a specific topic?

- *Find any government publication discussing tuition fees as it relates to child care expenses:*
 1. In the Main Table of Contents, expand the **Legislation** heading and select **Government Documents**.
 2. Return to the Document window view.
 3. Click the **Template 1** button on the Toolbar.

4. Enter **child care expens*** into the **Within same paragraph** field.
 5. Enter **tuition** into the **Within same document** field and click **OK**.
- *Find any CRA Views from 2012 referencing section 70(5) of the Income Tax Act:*
 1. In the Main Table of Contents, expand the **CRA Views** heading and select **Released by CCRA 2012**.
 2. Return to the Document window view.
 3. Click the **Template 1** button on the Toolbar.
 4. Enter **"70(5)"** into the **Gov. Section Ref.** field and click **OK**.

Find a case citing a specific statutory provision?

1. In the Main Infobase, retrieve the statutory provision for which you want to find cases.
2. Click the section/subsection number to link to the Find Infobase.
3. Scroll down the cross-reference list to the **Selected Cases** section. All cases citing the provision appear.
4. Click a case citation to jump to the full text in the Main infobase.

Find a tax table?

1. In the Main Table of Contents, expand the **Tax Rates and Reference Tables** heading.
2. Expand the **Individual, Corporate, General** or **International** heading.
3. Click the heading for the table you wish to retrieve.

Browse Topical Indexes?

1. Retrieve the Find Infobase: click the **WINDOW** menu and select **2. TaxPartner – Find**.
2. In the Table of Contents, expand the **Topical Index** for the **Income Tax Act, ITs and Technical News**, or **Registered Charity Newsletters**.
3. Continue expanding the headings until you see the document you want.
4. Click the document title to retrieve the index.

Find the Table of Concordance between the former Income Tax Act and R.S.C. 1985, 5th Supplement?

1. Retrieve the Find Infobase: click the **WINDOW** menu and select **2. TaxPartner – Find**.
2. In the Table of Contents, expand the **Table of Concordance**.
3. Continue expanding the headings until you see the section you want.
4. Click the section number to retrieve the table.