

Canadian Tax Foundation

Author's Guide to References and Citations

References in Text

In all Canadian Tax Foundation publications, works and parts of works referred to by an author must be accompanied by a note with a citation that is as concise as possible consistent with enabling the reader to find the document. An exception can be made for references in the main text to well-known works or reference material, for which a note may not be necessary.

Most economists are familiar with Adam Smith's classic work, *The Wealth of Nations*.

The trial judge cited the definition of "expense" in *Black's Law Dictionary*, 9th ed.

Numbering of Notes

Note references in the text (including note references in appendixes and addendums) are numbered sequentially from the beginning of an article, paper, or chapter to its end, with arabic numbers set as small superior numbers immediately after the words or phrases to which the references apply. Note numbers in the text should follow any punctuation marks (except a dash), and are usually placed outside a closing parenthesis. Two note numbers must not follow each other directly without any intervening text. If such a construction is found in a manuscript, the two notes must be amalgamated into one.

As noted by Reid J, "Mere purity of purpose would not deliver them from the consequences of an illegal plan."²

Some recent cases—for example, *Williams v. The Queen*,³ *Nissim v. The Queen*,⁴ and *Ryan v. The Queen*⁵—are also instructive.

(This contradicted his findings in an earlier case.)⁶

In a sentence containing a list of names or items, each requiring citation of a source in a note, a single number may be placed at the end of the sentence and all sources listed within one note. The sequence of references in the note must be identical to the sequence of names or items in the text.

The effects of government policies on public pensions have been the subject of a series of studies, beginning with Samuelson and including the work of Diamond, Aaron, Stein, Feldstein, Barro, Gale, Pesando and Rea, Kotlikoff, and Fried and Howitt.⁷

Footnotes to Tables

Footnotes that accompany tables are normally identified by lower-case superior letters used in alphabetical sequence according to the position of the reference in the table. The exception is word tables, which sometimes use numbered footnotes. The order of lettering or numbering follows a left-to-right, top-to-bottom pattern.

Books

General Form

The citation begins with the name of the author or authors, followed by the title of the work and the details of publication.

Single-Author Works

List each name as it appears on the title page, with the personal name, names, or initials preceding the surname. Initials of personal names are closed up, and are styled with periods and no intervening spaces.

Nicholas Wallart, *The Political Economy of Environmental Taxes* (Cheltenham, UK: Edward Elgar, 1999).

D.W.M. Waters, *The Law of Trusts*, 2d ed. (Toronto: Carswell, 1984).

Rachel Anne Tooma, *Legislating Against Tax Avoidance* (Amsterdam: International Bureau of Fiscal Documentation, 2008).

Multiple-Author Works

In the first reference to a multiple-author work, provide the complete list of names. Subsequent references to works with three or more authors use only the first author's name and "et al." No comma precedes "et al."—an abbreviation of "et alii" (or "et alia"), "and others."

Vern Krishna and Pamela Cross, *The Canada-India Tax Treaty: Text and Commentary* (Markham, ON: LexisNexis Canada, 2007).

J. Robinson, J. Barton, C. Dodwell, M. Heydon, and L. Milton, *Climate Change Law: Emission Trading in the EU and the UK* (London: Cameron, 2007).

See Robinson et al., supra note 2.

Institutional Author

Sometimes the author is not an individual, but a group or organization.

Organisation for Economic Co-operation and Development, *Revenue Statistics, 1965-2007* (Paris: OECD, 2008).

International Bureau of Fiscal Documentation, *The Taxation of Companies in Europe*, vol. 5 (Amsterdam: IBFD Publications) (looseleaf).

For official government publications, the name of the government (such as "Canada" or "Ontario") is cited first and is usually (though not always) followed by further identification of the group or body that prepared the document. If the group is named in the title of the work, as is often the case with royal commissions and government committees, it is not listed separately as the author.

Canada, Department of Finance, *Disability Tax Fairness: Report of the Technical Advisory Committee on Tax Measures for Persons with Disabilities* (Ottawa: Department of Finance, 2004).

Further examples of these forms of citation are given below under the subheading "Government Publications."

Edited and Translated Works

Place the name of the editor in the author's position. Abbreviate "editor" to "ed." and "editors" to "eds.," followed by a comma. The name of a translator follows the title, and is preceded by "trans."

Jason Clements, ed., *The Impact and Cost of Taxation in Canada: The Case for Flat Tax Reform* (Vancouver: Fraser Institute, 2008).

Brian Arnold and Jacques Sasseville, eds., *Special Seminar on Canadian Tax Treaties: Policy and Practice* (Kingston, ON: International Fiscal Association (Canadian branch), 2001).

Niccolò Machiavelli, *The Prince*, trans. Luigi Ricci (New York: Random House, 1950).

Title

Write out titles in full, including any and all subtitles, and set in italics. *Spelling in the original title is retained.* Punctuation, ampersands, and expression of numbers must also be left unchanged. A colon may be inserted between a title and subtitle if there is no punctuation in the original, but a colon cannot be substituted for an existing em dash.

Australia, Review of Business Taxation, *A Tax System Redesigned—More Certain, Equitable and Durable* (Canberra: Australian Government Publishing Services, July 1999).

Philip Baker, *Double Taxation Conventions: A Manual on the OECD Model Tax Convention on Income and on Capital* (London: Sweet & Maxwell, 2008).

Revised Editions and Adaptations

If a book is an edition other than the original (that is, revised, reprinted, or adapted), this information follows the title, preceded by a comma and set in roman type.

Michael J. Graetz and Deborah H. Schenk, *Federal Income Taxation: Principles and Policies*, 4th ed. rev. (New York: Foundation Press, 2002).

William G. Zikmund, *Business Research Methods*, 2d rev. ed. (New York: Dryden Press, 1988).

James C. MacDonald and Ann Wilton, *Law and Practice Under the Family Law Act of Ontario*, rev. ed., vol. 2 (Toronto: Carswell, 1986).

Kermit D. Larson, *Fundamental Accounting Principles*, 9th ed. (Canadian) (Whitby, ON: McGraw-Hill Ryerson, 1999).

Works in a Series

The title of a work in a series is followed by a comma (unless the title ends with a punctuation mark); the series title; and the number of the work in the series (and sometimes by “vol.” plus a number). There is no comma between the series title and “no.”—“Canadian Tax Paper no. 76.” Provide the volume number in arabic numerals, even if the book cited uses roman numerals.

Brian J. Arnold, *Reforming Canada’s International Tax System: Toward Coherence and Simplicity*, Canadian Tax Paper no. 111 (Toronto: Canadian Tax Foundation, 2009).

International Fiscal Association, *New Tendencies in Tax Treatment of Cross-Border Interest of Corporations*, Cahiers de droit fiscal international vol. 93b (Amersfoort, the Netherlands: Sdu Fiscale & Financiële Uitgevers, 2008).

Jonathan R. Kesselman, *Mandatory Retirement and Older Workers: Encouraging Longer Working Lives*, C.D. Howe Institute Commentary no. 200 (Toronto: C.D. Howe Institute, June 2004).

Andrew Mitrusi and James Poterba, *The Distribution of Payroll and Income Tax Burdens, 1979-1999*, NBER Working Paper no. 7707 (Cambridge, MA: National Bureau of Economic Research, 2000).

Publication Information

Details of publication are enclosed in parentheses and presented in the following order: place of publication [colon] publisher [comma] year of publication.

If the place of publication is not a major city that will be recognized readily by the reader, or if there are two cities of the same name, include the name of the state, province, or country. These may be shortened to the postal abbreviation.

John Glasson and Geraint Thomas, eds., *The International Trust*, 2d ed. (Bristol, UK: Jordan, 2006).

Gary Clyde Hufbauer and Ariel Assa, *US Taxation of Foreign Income* (Washington, DC: Peter G. Peterson Institute for International Economics, 2007).

Terrance A. Sweeney, *Maximizing Corporate Tax Incentives for Scientific Research and Experimental Development* (Markham, ON: LexisNexis Canada, 2007).

Omit “The,” “Co.,” “Inc.,” “Limited,” “Publishing,” and “Publishers” when citing publishers’ names.

For publishers other than research institutions, associations, etc., omit initials and personal names: “Irwin” instead of “R.D. Irwin”; “Wiley” instead of “John Wiley.”

If the publisher is also listed as the author, the name may be abbreviated in the publisher’s position.

Organisation for Economic Co-operation and Development, *Study into the Role of Tax Intermediaries* (Paris: OECD, 2008).

International Monetary Fund, *Global Financial Stability Report: Containing Systemic Risks and Restoring Financial Soundness* (Washington, DC: IMF, April 2008).

If the publisher is a branch or department within a parent organization, name the parent first, then the branch or department.

Jonathan R. Kesselman, *Policy Implications of Tax Evasion and the Underground Economy*, Discussion Paper 95-10 (Vancouver: University of British Columbia, Department of Economics, March 1995).

If the work is co-published, provide the place of publication and the name of each publisher, followed by the year of publication.

Robert E. Meldman and Michael S. Schadewald, *A Practical Guide to U.S. Taxation of International Transactions*, 2d ed. (Chicago and the Hague: CCH and Kluwer Law International, 1997).

Page References

The final element of a standard book citation (not always included) may be a reference to a specific page or part of the book. Where it occurs, this detail is preceded by a comma. If specific parts of the book are referred to, they are written out in full and are lower-cased: for example, part, chapter, table, figure, paragraph, note. Except for part numbers, which are normally styled as roman numerals, and page numbers in front matter, which are normally lower-case roman numerals, roman numerals are converted to arabic. If a table (or an illustration) on a particular page is referred to, the page reference is given first, followed by a comma and that table (or figure) number.

Michael I. Atlas, *Canadian Taxation of Non-Residents*, 3d ed. (Toronto: CCH Canadian, 2009), at 23.

David G. Duff, *Canadian Income Tax Law* (Toronto: Emond Montgomery, 2003), chapter 2.

Douglas Auld and Harry Kitchen, *Financing Education and Training in Canada*, 2d ed., Canadian Tax Paper no. 110 (Toronto: Canadian Tax Foundation, 2006), at 71, table 5.4.

Essays and Papers in Compilations

In citations to essays and papers published in edited collections, include the name of the author and the title of the essay or paper; the name of the editor of the collection (if any); the full title of the book; all details of publication; and inclusive page numbers for the essay or paper. As an alternative to citing inclusive pages, it is permissible to use a chapter reference. The citation to the collection is introduced by “in.”

Robin Boadway, “Recent Developments in the Economics of Federalism,” in Harvey Lazar, ed., *Canada: The State of the Federation 1999/2000: Toward a New Mission Statement for Canadian Fiscal Federalism* (Montreal and Kingston, ON: McGill-Queen’s University Press, 2000), 41-78.

Neil Brooks, “The Responsibility of Judges in Interpreting Tax Legislation,” in Graeme S. Cooper, ed., *Tax Avoidance and the Rule of Law* (Amsterdam: IBFD Publications, 1997), 93-129, at 94-95.

Kevin A. Hassett and Kathryn Newmark, “Taxation and Business Behavior: A Review of the Recent Literature,” in John W. Diamond and George R. Zodrow, eds., *Fundamental Tax Reform: Issues, Choices, and Implications* (Cambridge, MA: MIT Press, 2008), 191-214.

Canadian Tax Foundation Conference Proceedings

Reports of Canadian Tax Foundation conference proceedings are in effect compilations, and references to parts of these books are handled as described above for essays and papers in edited collections.

The Annual Tax Conference

Cite the name of the annual tax conference in italics, followed by the commonly used short-form title (that is, the title that is on the spine and is displayed prominently on the cover) in roman type.

In citations to page numbers, the paper number is followed by a colon and the inclusive page numbers. (Inclusive page numbers include the endnote pages.)

Michael Colborne and Shawn D. Porter, “The Limitation-on-Benefits Article in the Fifth Protocol to the Canada-US Tax Convention,” in *Report of Proceedings of the Sixtieth Tax Conference*, 2008 Conference Report (Toronto: Canadian Tax Foundation, 2009), 25:1-75.

Alan M. Schwartz, “Understanding What the Supreme Court of Canada Said in *Canada Trustco*,” in *Report of Proceedings of the Fifty-Eighth Tax Conference*, 2006 Conference Report (Toronto: Canadian Tax Foundation, 2007), 3:1-44, at 3:25.

The Regional Tax Conferences

The name of the regional conference is cited.

Tony Swiderski, Mark Meredith, and Walter Pela, “The Case for Adopting a Systematic Approach to Tax Risks,” in *2009 British Columbia Tax Conference* (Toronto: Canadian Tax Foundation, 2009), 4:1-60.

The Corporate Management Tax Conference

Reports up to and including the 1978 conference cite the name of the conference as the title. Reports for 1979 through 1999 (the last in the series) cite the conference theme as the title.

James C. Baillie, “Developments in Securities Regulations Affecting Corporate Acquisitions,” in *Corporate Management Tax Conference 1978* (Toronto: Canadian Tax Foundation, 1978), 177-85.

Robin W. Boadway, “The Economic Rationale for Integration,” in *Business Tax Reform*, 1998 Corporate Management Tax Conference (Toronto: Canadian Tax Foundation, 1998), 21:1-26.

Conferences Sponsored by Other Organizations

The title of a conference report may or may not include a reference to the conference itself. If a conference has a specific theme, this theme may become the title of the report; if there is no theme, the name of the conference serves as the title.

W. Gordon Williamson, "OECD Guidelines on Cost-Sharing Arrangements," in *Innovative Transfer Pricing Strategies: Practical Solutions of Effective Risk Management* (Toronto: Insight Press, 1997), 111-29.

James B. Makie III, "The Puzzling Comeback of the Corporate Income Tax," in *Proceedings of the Ninety-Second Annual Conference on Taxation* (Washington, DC: National Tax Association, 2000), 93-102.

Capitalize words that form a proper name of an entity.

M.B. Jameson, "Developments in Wills and Uses of Trusts," in *Recent Developments in Estate Planning and Administration*, Special Lectures of the Law Society of Upper Canada, 1980 (Toronto: De Boo, 1980), 335-60.

Nancy D. Olewiler and Peter R. Richardson, eds., *Rate-of-Return Taxation of Minerals*, proceedings of a First Policy Discussion Seminar, December 7-9, 1977 (Kingston, ON: Queen's University, Centre for Resource Studies, 1978).

Lower-case words and phrases that are used merely descriptively.

Ronald Haigh, "The Perspective of Tax Administrations and the OECD," in *Practical Experience with the OECD Transfer Pricing Guidelines*, proceedings of a seminar held in London during the Fifty-Second Congress of the International Fiscal Association (The Hague: Kluwer Law International, 1999), 23-29.

William Krelle and Anthony F. Shorrocks, eds., *Personal Income Distribution*, proceedings of a conference held by the International Economic Association, Noordwijk aan Zee, the Netherlands, April 18-23, 1977 (Amsterdam: North-Holland, 1978).

References to unpublished papers presented at conferences should include as much detail as possible about the conference title, sponsoring organization, location, and date. References to unpublished works usually omit the citation of specific page numbers.

Bill Keating, "Measuring Growth," paper presented at the Conference on Measuring Economic Growth, Central Statistics Office and Irish Economic Association, Dublin, November 9, 1995.

Harry Kitchen, "The Future of Municipal Finance in Canada," paper presented to the Institute of Public Administration of Canada, October 18, 2001.

W. Irwin Gillespie and Frank Vermaeten, "Tax Incidence in Canada," paper presented to the 27th annual meeting of the Canadian Economics Association, Carleton University, Ottawa, 1993.

Theses and Other Unpublished Works

Theses

Provide the author's name and (in quotation marks) the title of the thesis. The degree for which the thesis was written, the educational institution granting the degree, and the year in which the degree was granted are enclosed in parentheses after the title.

Donald Mark Wagner, "Do Tax Differences Contribute Toward the Brain Drain from Canada to the U.S.?" (PhD dissertation, University of British Columbia, Faculty of Commerce and Business Administration, 2000).

Cindy Blanthorne, "The Role of Opportunity and Beliefs on Tax Evasion: A Structural Equation Analysis" (PhD dissertation, Arizona State University, 2000).

Lindsay M. Tedds, "Measuring the Size of the Hidden Economy in Canada" (MA extended essay, University of Victoria, Department of Economics, 1998).

Unpublished Papers and Lectures

B. Cozier and K. Mancy, "Explaining the Jobless Recovery" (Department of Finance, Economic Studies and Policy Analysis Division, Ottawa, 1994).

John Kay, "Is Complexity in Taxation Inevitable?" (Deloitte Haskins & Sells Lecture, February 26, 1985).

Professional and Scholarly Journals

Citations of journal articles include the following information, in the order listed: name of author; title of article in roman type enclosed in quotation marks; year of issue in parentheses; volume number and issue number, separated by a colon; full name of journal in italics; inclusive page numbers of the article (not preceded by a comma); and, if appropriate, a specific page reference, preceded by a comma and "at."

Daniel Sandler, "The Minister's Burden Under GAAR" (2006) 54:1 *Canadian Tax Journal* 3-22.

Article Titles

Italics in article titles are omitted.

Jonathan M. Burke, “A Critical Analysis of *Glass v. Commissioner*: Why Size Should Matter for Conservation Easements” (2008) 61:2 *Tax Lawyer* 599-619.

David G. Duff, “The Supreme Court of Canada and the General Anti-Avoidance Rule: Canada Trustco and Mathew” (2006) 60:2 *Bulletin for International Taxation* 54-71.

Double quotation marks in article titles are replaced by single quotation marks.

Andrew J. Maples, "The Tax Treatment of Payments to Prospective Employees: 'Golden Hellos' Reconsidered" (2004) 10:3 *New Zealand Journal of Taxation Law and Policy* 191-201.

Amir Pichhadze, “Making a Case for Increased ‘Judicial Globalization’ in Consumption Tax Law” (2008) 56:2 *Canadian Tax Journal* 367-88.

Articles from a Section of a Journal

If the article cited is from a particular section of a journal, that section is identified after the article title and is preceded by a comma (unless the article title ends in a question mark).

Robin Goodman, “Combining Trusts and Life Insurance in Estate Planning: Tricks and Traps,” Personal Tax Planning feature (2008) 56:1 *Canadian Tax Journal* 188-213.

Thomas E. McDonnell, “Restrictive View of Avoidance Transaction and Abusive Avoidance,” Current Cases feature (2006) 54:2 *Canadian Tax Journal* 461-71.

Joel Nitikman, "When Does a Charity Devote All of Its Resources to Charitable Activities?" Current Cases feature (2009) 57:1 *Canadian Tax Journal* 79-85.

Articles Published in Parts

If two or more parts of an article with the same title are published in different issues of a journal, and those parts are referred to in the same note, the article title is replaced by a three-dot ellipsis for the second and any subsequent parts.

Mark D. Brender, "Subsection 55(2): Part 1," The Taxation of Corporate Reorganizations feature (1997) 45:2 *Canadian Tax Journal* 343-73; and ". . . Part

2," The Taxation of Corporate Reorganizations feature (1997) 45:4 *Canadian Tax Journal* 806-43.

Marc Darmo and Steve Dunk, "Rethinking the Canadian Inbound Business Model: Part 1," International Tax Planning feature (2001) 49:1 *Canadian Tax Journal* 148-81; and Marc Darmo and Andrew McAskile, ". . . Part 2," International Tax Planning feature (2001) 49:6 *Canadian Tax Journal* 1593-1620.

Year as Volume Number

Where the year serves as the volume number, it is enclosed in square brackets and followed by the issue number (if any). The issue number is preceded by "no." to indicate that it is not a volume number.

Judith Freedman, Geoffrey Loomer, and John Vella, "Corporate Tax Risk and Tax Avoidance: New Approaches" [2009] no. 1 *British Tax Review* 74-116.

Richard M. Wise, "Valuation Aspects of Shareholders' Buy-Sell Agreements" [2007] *Journal of Business Valuation* 281-93.

Roman Numerals

Change roman numerals used for volume or issue numbers to arabic numbers.

Michael Smart, "Equalization and Stabilization" (2004) 30:2 *Canadian Public Policy* 195-208.

John T. Revesz, "The Optimal Taxation of Labour Income" (1989) 44:3 *Public Finance* 453-75.

Special Issues

Special issues and supplements with no issue number are identified after the volume number and are preceded by a comma.

Michael Devereux and Thomas A. Wilson, "International Coordination of Macroeconomic Policies: A Review" (1989) 15, supplement *Canadian Public Policy* S20-34.

Martin Feldstein, "The Welfare Costs of Capital Income Taxation" (1978) 86, special issue *Journal of Political Economy* S29-51.

Bengt Holstrom and Jean Tirole, “Transfer Pricing and Organizational Form” (1991) 7, special issue *Journal of Law, Economics, & Organization* 201-28.

Unnumbered Issues

For journals with no issue numbers, the identifying month or season of the issue should accompany the year in parentheses.

David Hayton, “Developing the Law of Trusts for the Twenty-First Century” (January 1990) 106 *Law Quarterly Review* 87-104.

Journal Titles

Journal titles are written out in full. Omit the initial definite article.

Raj Chetty, Adam Looney, and Kory Kroft, “Salience and Taxation: Theory and Evidence” (2009) 99:4 *American Economic Review* 1145-77.

Peter Gottschalk and Robert Moffitt, “The Rising Instability of U.S. Earnings” (2009) 23:4 *Journal of Economic Perspectives* 3-24.

Inclusive Page References

Cite the first and last pages of an article, including all notes and appendixes.

Specific Page References

Specific pages are cited after the inclusive pages. Inclusive pages are preceded by a comma and “at.”

Matias Milet, “Permanent Establishments Through Related Corporations Under the OECD Model Treaty” (2007) 55:2 *Canadian Tax Journal* 289-330, at 329.

Peter Birch Sørensen, “The Nordic Dual Income Tax: Principles, Practices, and Relevance for Canada” (2007) 55:3 *Canadian Tax Journal* 557-602, at 591, table 2.

Melanie Huynh and Eric Lockwood, “Foreign Affiliates and Adjusted Cost Base,” *International Tax Planning* feature (2007) 55:1 *Canadian Tax Journal* 141-59, at 156, figure 5.

Forthcoming Articles

References to forthcoming articles normally omit the citation of specific volumes, issues, and page numbers.

Michael S. Kirsch, "Taxing Citizens in a Global Economy," *New York University Law Review* (forthcoming).

Diane Ring, "International Tax Relations: Theory and Implications," *Tax Law Review* (forthcoming).

Tax Information Services and Newsletters

Looseleaf Publications

Looseleaf publications are cited in the same manner as books, except that no publication date is given, and "(looseleaf)" follows the publication information. These works often have variable paging with numbered paragraphs or sections. "Paragraph" and "section" are spelled out in full, and roman numerals are changed to arabic. In some cases, the word "to" may be used in order to avoid confusion when citing inclusive pages, paragraphs, or sections.

Brian R. Carr and C. Anne Calverley, *Canadian Resource Taxation* (Toronto: Carswell) (looseleaf).

Christina A. Tari, *Federal Income Tax Litigation in Canada* (Markham, ON: LexisNexis Canada) (looseleaf), section 7.6.

William I. Innes and Ralph Cuervo-Lorens, *Tax Evasion* (Toronto: Carswell) (looseleaf), 1-7 to 1-10.

Printed Newsletters

Citations to printed newsletters are generally similar to those for journals.

Jack Bernstein, "Buy-Sell Snag" (1995) 3:6 *Canadian Tax Highlights* 41-43.

Ella Stuart, "Proposed Taxation of Non-Compete Arrangements" (2004) 9:2 *Corporate Structures and Groups* 480-82.

Vern Krishna, "Onus of Proof in Tax Litigation" (2008) 18:6 *Canadian Current Tax* 57-59.

This citation style may be adapted for newsletters that lack volume and/or issue numbers.

David Louis, "Control Premium—CRA Changes Policy on Freezes," *Tax Topics* no. 1960, October 1, 2009, 1-2.

Book Reviews

Dwight Newman, review of *The Empirical Gap in Jurisprudence: A Comprehensive Study of the Supreme Court of Canada*, by Daved Muttart, in (2008) 87:2 *Canadian Bar Review* 555-60.

Fiona E. Marshall, review of *Developing a World Tax Organization: The Way Forward*, by Adrian J. Sawyer, in [2010] no. 1 *British Tax Review* 105-7.

Printed Editions of Newspapers

Provide the name of the author (if available); the title of the article in roman type and quotation marks; the name of the newspaper in italics; and the month, day (if applicable), and year of publication. Omit page numbers.

Omit the initial definite article in the title of English-language newspapers: *Globe and Mail*.

Include geographical information that is not part of a newspaper's name in square brackets in the title if it helps to identify the source: *[Montreal] Gazette*.

John O'Donnell, "EU Urged To Adopt Bank Supertax," *Globe and Mail*, January 19, 2010.

Diane Francis, "Tories Must Correct Income Trust Blunder," *Financial Post*, January 19, 2010.

Michael Geist, "EU Demands in Free Trade Talks Would Retool Our Copyright Laws," *Toronto Star*, December 21, 2009.

Online Editions of Newspapers and Other News Sources

For references to online editions of newspapers, include the same information set out under "Printed Editions of Newspapers," above. For other online sources of news, include

the author's name (if known); the article title in quotation marks; the name of the website in italics; the date of the article; and the URL of the article in parentheses. (In most cases, it is not necessary to include the protocol "http://" in the URL. If a citation is to an FTP cite, however, the protocol "ftp://" should be included in the URL. Note that this practice is a departure from *Chicago* style.)

Ryan J. Donmoyer, "IRS Demand for Tax Shelter Lists Has Companies Fearing Audits," *Bloomberg.com*, May 20, 2010
(www.bloomberg.com/apps/news?pid=newsarchive&sid=aY5BbtOrnBHQ).

Kim Dixon, "US High Court Rejects Textron Appeal in Tax Case," *Reuters*, May 24, 2010 (www.reuters.com/article/idUSWEN507520100524).

David M. Katz, "FASB Rule Puts Pensions on Balance Sheet," *CFO.Com*, October 2, 2006 (www.cfo.com/article.cfm/7989634/c_8435337).

Electronic Sources and Websites

Cite electronic sources in the same way as print sources. Include all available information in the standard citation. Where appropriate, add the URL for the document in parentheses after the citation.

E-Mail Communications

Michael O'Sullivan, Connecticut Department of Revenue, personal e-mail communication, February 11, 2008.

PowerPoint Presentations

Gilles Bernard, "Solution for the Under-Reporting of Income in the Restaurant Sector, 2," PowerPoint presentation to the Federation of Tax Administrators Annual Conference, Denver, Colorado, June 2, 2009.

CD-ROM Databases

See "An Audit Perspective of Capital Markets," April 4, 1991, in *TaxWorks* (Toronto: CCH Canadian) (CD-ROM database), document no. AP91_001.063, or

in *TaxPartner* (Toronto: Carswell) (CD-ROM database), document no. April 1991-1.

Online Databases

See document nos. 9, February 12, 1986; 9, February 4, 1983; and 96-1834, March 10, 1982, all available on *Knotia* (Toronto: Ernst & Young) (online database).

Online CRA Documents

Interpretations and rulings issued by the Canada Revenue Agency are cited by document number and date. The CRA is identified as the author of all documents of this type, including those issued before November 1999, when the agency was known as Revenue Canada.

CRA document no. 2004-0073021I7, June 3, 2004.

Online Journals and Newsletters

Donald E. Carson and Ruby Lim, "Eligible Dividend Rates Update," *Canadian Tax Highlights*, August 2010 (www.ctf.ca).

Grantley Taylor and Greg Tower, "Impact of Adoption of IFRS on the Thinly Capitalised Position of Australian Companies" (2009) 7:1 *eJournal of Tax Research* 37-53 (www.atax.unsw.edu.au/ejtr/home.htm).

"2nd Circuit Holds Foreign Governments Cannot Use RICO To Collect Taxes in US Courts," *Tech Law Journal*, September 13, 2005 (www.techlawjournal.com/topstories/2005/20050913.asp).

Julius Melnitzer, "Supreme Court Waters Down U.S. Revenue Rule," *Inside Counsel*, July 2005 (www.insidecounsel.com/issues/insidecounsel/15_164/global_views/103-1.html).

"Resenting the Rich: This House Believes That the Rich Should Pay Higher Taxes," *Economist Debates*, April 7-17, 2009 (www.economist.com/debate/overview/142).

PDF Documents

PDF documents, in which printing and pagination are standardized, are cited as if they were print documents, including specific page references if applicable.

Toronto Transit Commission, *Ridership Growth Strategy* (Toronto: TTC, March 2003), 5 (www.city.toronto.on.ca/tc/pdf/ridership_growth_strategy.pdf).

Crosbie & Company, “Canadian M&A Activity—Third Quarter 2006 Report,” *Press Release*, November 22, 2006, 1 (www.crosbieco.com/pdf/press_release/PR_Q306.pdf).

Dictionaries and Other Reference Works

In citations to dictionaries and well-known reference books, the facts of publication may be omitted. The edition (other than the first) must be specified. A note is unnecessary if this information is included in the text reference.

See *Black’s Law Dictionary*, 9th ed.

Canadian Oxford Dictionary, 2d ed.

Merriam-Webster Online, www.merriam-webster.com

French and Foreign-Language Publications

When citing French and foreign-language titles, follow the capitalization given in the original. The author’s and publisher’s names are reproduced as they appear on the work. Cite all other elements (“and” between two authors’ names; the edition; and the place of publication) in English.

Michel Bastarache and Andréa Boudreau Ouellet, *Précis du droit des biens réels*, 2d ed. (Cowansville, QC: Yvon Blais, 2001), 15.

Madeleine Cantin Cumyn, *L’Administration du bien d’autrui* (Cowansville, QC: Yvon Blais, 2000), paragraph 301.

For French and foreign-language periodicals, cite the title of the article and the name of the journal as they appear in the publication. Cite all other elements in English. Use quotation marks rather than guillemets.

Maxime Fougère and Marcel Mérette, “An Econometric Examination of the Impact of Population Ageing on Personal Savings in Canada” (2000) 47:1 *Rivista Internazionale di Scienze Economiche e Commerciali* 145-66.

See, for example, Jean-Maurice Brisson, “L’impact du Code civil du Québec sur le droit fédéral : Une problématique” (1992) 52:1 *Revue du Barreau* 345-60, at 347-48.

Government Publications

Parliamentary Papers

Authorship is attributed to the government that issues the document (Canada, Alberta, Yukon, etc.) and in some cases to a specific constitutional body (the House of Commons, the Senate, the Legislative Assembly, etc.), department, or group.

Canada, House of Commons, *Debates*, March 4, 1999, 12,404.

Canada, Senate, *Debates*, September 17, 1917, 5476.

Canada, House of Commons, Standing Committee on Finance, *Evidence*, 37th Parl., 1st sess., 2001-2, meeting no. 95, April 30, 2002.

If the name of a committee is included in the title of the document or the series title, do not list it in the authorship reference.

Canada, House of Commons, *For the Benefit of Our Children: Improving Tax Fairness*, Nineteenth Report of the Standing Committee on Finance, Subcommittee on Tax Equity for Canadian Families with Dependent Children, 36th Parl., 1st sess., June 1999.

Canada, House of Commons, *Facing the Future: Challenges and Choices for a New Era*, Eleventh Report of the Standing Committee on Finance (Ottawa: Public Works and Government Services, December 1998), 41-47.

Budgets and Economic Statements

Include the government, the department or ministry responsible for the budget, the budget year, the title of the budget document, and the date on which the budget was presented.

Canada, Department of Finance, 2009 Budget, Budget Plan, January 27, 2009, 320-21.

Canada, Department of Finance, 2007 Budget, Budget Speech, March 19, 2007, 18.

Canada, Department of Finance, Economic Statement, October 30, 2007, 96.

Ontario, Ministry of Finance, 2009 Ontario Budget, March 26, 2009.

Québec, Finances Québec, 2004-2005 Budget, Additional Information on the Budgetary Measures, March 30, 2004, 69.

Royal Commission and Task Force Reports

Provide the name of the government and the full title of the report or other document issued by the group. If the name of the royal commission, the task force, or a similar group is included in the title of the document, do not include it in the authorship reference.

Canada, *Report of the Royal Commission on Taxation*, vol. 3 (Ottawa: Queen's Printer, 1960), 410.

Canada, Royal Commission on Financial Management and Accountability, *Final Report* (Ottawa: Supply and Services, 1979).

Canada, Task Force on Retirement Income Policy, *The Retirement Income System in Canada: Problems and Alternative Policies for Review*, vol. 1 (Ottawa: Supply and Services, 1980), 96-97, table 3-28.

Canada, Advisory Panel on Canada's System of International Taxation, *Final Report: Enhancing Canada's International Tax Advantage* (Ottawa: Department of Finance, December 2008).

The commonly used name for a royal commission, task force, or committee may be given after the formal citation.

Canada, *Report of the Technical Committee on Business Taxation* (Ottawa: Department of Finance, April 1998) ("the Mintz committee").

Departmental and Other Agency Publications

Reports and Discussion Papers

Provide the name of the government and any sponsoring department, ministry, or agency. Italicize the titles of white papers, discussion papers, and similar documents. Include the words "White Paper" or "Discussion Paper" if they form part of the title.

Canada, Department of Finance, *The White Paper: Tax Reform 1987* (Ottawa: Department of Finance, June 18, 1987).

Canada, Department of Finance, *Tax Reform 1987: Income Tax Reform* (Ottawa: Department of Finance, June 18, 1987).

Canada, Department of Finance, *Charities and the Income Tax System: A Discussion Paper* (Ottawa: Department of Finance, May 1983).

Working Papers

Mark Parsons and Nicholas Phillips, *An Evaluation of the Federal Tax Credit for Scientific Research and Experimental Development*, Department of Finance Working Paper 2007-08 (Ottawa: Department of Finance, 2007).

Ken Ketchum, Robert Lavigne, and Reg Plummer, *Oil Sands Tax Expenditures*, Department of Finance Working Paper 2001-17 (Ottawa: Department of Finance, 2001).

Jeffrey I. Bernstein, *International R & D Spillovers Between Industries in Canada and the United States*, Working Paper no. 3 (Ottawa: Industry Canada, 1994), 32-35.

CRA Bulletins, Circulars, and News Releases

The Foundation's publications frequently include references to tax bulletins and circulars issued by the Canada Revenue Agency. When it is clear from the accompanying text that the CRA is the source of the document, the "author" identification is usually omitted from the note reference.

Italicize series titles and enclose titles of specific documents in quotation marks.

Include series numbers and dates of issue.

Interpretation Bulletin IT-394R2, "Preferred Beneficiary Election," June 21, 1999.

Information Circular 00-1R2, "Voluntary Disclosures Program," October 22, 2007.

GST/HST Policy Statement P-250, "Late-Filed Subsection 225.2(4) Elections," May 22, 2008.

GST/HST Technical Information Bulletin B-101, "Trusts," April 2008.

For consolidated interpretation bulletins, omit the date of issue.

Interpretation Bulletin IT-470R (Consolidated), “Employees’ Fringe Benefits.”

Special Releases and Supplements

Interpretation Bulletin IT-303SR (Special Release), “Know-How and Similar Payments to Non-Residents,” September 19, 1985.

Interpretation Bulletin IT-369R, “Attribution of Trust Income to Settlor,” March 12, 1990, as amended by IT-369RSR (Special Release), June 24, 1994.

Information Circular 88-2, “General Anti-Avoidance Rule: Section 245 of the Income Tax Act,” October 21, 1988, as amended by IC 88-2S1 (Supplement), July 13, 1990.

Provide the name of the issuing department or agency when citing news releases.

Canada, Department of Finance, “Canada’s New Government Announces Tax Fairness Plan,” *News Release* 2006-061, October 31, 2006.

CRA Interpretations and Rulings

Interpretations and rulings issued by the Canada Revenue Agency are cited by document number and date. The CRA is identified as the author of all documents of this type, including those issued before November 1999, when the agency was known as Revenue Canada.

CRA document no. 2004-0073021I7, June 3, 2004.

Statistics Canada Publications

Include the Statistics Canada catalogue number. Further publication details may be added as appropriate.

Statistics Canada, *Income in Canada 2007*, catalogue no. 75-202-XIE.

Statistics Canada, *Retirement Savings Through RPPs and RRSPs*, catalogue no. 74F0002XIB.

Patrice Martineau, *Federal Personal Income Tax: Slicing the Pie*, Analytical Paper no. 24, Statistics Canada catalogue no. 11-621-MIE (Ottawa: Statistics Canada, 2005).

F.H. Leacy, ed., *Historical Statistics of Canada*, 2d ed., Statistics Canada catalogue no. 11-516-XIE (Ottawa: Statistics Canada, 1983).

Ryan Macdonald and John Baldwin, "Differences in Canadian and US Income Levels, 1961-2008" (2009) 22:12 *Canadian Economic Observer*, Statistics Canada catalogue no. 11-010-XWE.

US Government Publications

Include the name of the sponsoring department, legislative body, or organization.

Joint Committee on Taxation

United States, Staff of the Joint Committee on Taxation, *Background and Issues Related to the Administration's Proposed Tax on Financial Institutions*, JCX-26-10 (Washington, DC: Joint Committee on Taxation, April 21, 2010).

Department of the Treasury

United States, Department of the Treasury, Office of Tax Policy, *Corporate Inversion Transactions: Tax Policy Implications* (Washington, DC: Department of the Treasury, May 2002).

United States, Department of the Treasury, *Report to the Congress on Earnings Stripping, Transfer Pricing and U.S. Income Tax Treaties* (Washington, DC: Department of the Treasury, 2007), 7-31.

News Releases

See "Joint International Tax Shelter Information Centre Memorandum of Understanding," accompanying Internal Revenue Service, *News Release IR-2004-61*, May 3, 2004.

United States, Department of the Treasury, “United States Signs Protocol to Multilateral Treaty on Mutual Administrative Assistance in Tax Matter,” *News Release* TG-726, May 27, 2010.

Public Internal Revenue Service Documents

Cite to the Internal Revenue Bulletin (IRB) or Cumulative Bulletin (CB). No author identification is necessary.

TD 8875, 2000-11 IRB 761.

REG-112502-00, 2000-40 IRB 316.

Notice 97-34, 1997-25 IRB 22.

Rev. rul. 91-7, 1991-4 IRB 5.

Rev. rul. 85-106, 1985-2 CB 116.

Rev. proc. 91-23, 1991-11 IRB 18.

Private Internal Revenue Service Documents

Cite the Internal Revenue Service as author and specify the type of document in the first citation (for example, “Field Service Advice” or “Private Letter Ruling”). In subsequent references, abbreviated forms should be used. Include the date of the document.

Internal Revenue Service, Technical Advice Memorandum (TAM) 9748005, August 19, 1997.

Internal Revenue Service, Field Service Advice (FSA) 200049002, May 24, 2000.

TAM 8806002, September 24, 1987.

Internal Revenue Service, Private Letter Ruling (PLR) 9538020, June 22, 1995.

PLR 199935065, May 28, 1999.

Legislative Material

See also the information under the heading “Statutes” below.

Draft Legislation and Explanatory Notes

Provide the government, the sponsoring department or ministry, the full title of the draft legislation or explanatory notes, and publication details. Include the month of issue in the details of publication.

Parts of draft legislation and explanatory notes are referred to as “clause” or “subclause.”

Canada, Department of Finance, *Explanatory Notes Relating to the Income Tax Act, the Excise Act, 2001 and the Excise Tax Act* (Ottawa: Department of Finance, December 2008).

Canada, Department of Finance, *Legislative Proposals and Explanatory Notes Relating to Functional Currency Tax Reporting* (Ottawa: Department of Finance, November 2008).

Canada, Department of Finance, *Amendments to the Income Tax Act: Explanatory Notes* (Ottawa: Department of Finance, February 1995), clause 46.

Notice of Ways and Means Motions

Include the government, the sponsoring department or ministry, the full title of the notice of ways and means motion (in roman type, without quotation marks), and the date on which it was introduced.

Canada, Department of Finance, Notice of Ways and Means Motion To Implement Certain Provisions of the Budget Tabled in Parliament on January 27, 2009 and Related Fiscal Measures, February 2, 2009.

Bills

Include the bill number, the complete bill title (in roman type), and information on the most recent stage of the legislative process.

For jurisdictions other than the federal government, include the province or territory.

Parts of a bill are referred to as “section.”

Bill C-9, An Act To Implement Certain Provisions of the Budget Tabled in Parliament on March 4, 2010 and Other Measures; first reading March 29, 2010.

Ontario Bill 174, An Act To Enact the Taxation Act, 2007 and Make Complementary and Other Amendments to Other Acts; SO 2007, c. 11.

Bill C-62, An Act To Amend the Excise Tax Act, first reading December 4, 2009, section 3(1).

Canadian Statutes

A full statute citation contains the title of the statute, a reference to the collection of statutes of which it is a part, the number of the chapter in that collection where it occurs, and (if applicable) a specific reference to a section, subsection, paragraph, etc. In citations to statutes of Canada and the provinces, the following style rules should be observed.

Income Tax Act and Excise Tax Act

For articles, papers, or chapters that deal primarily with the Income Tax Act or the Excise Tax Act, provide a comprehensive reference to the legislation.

Income Tax Act, RSC 1985, c. 1 (5th Supp.), as amended (herein referred to as “the Act”). Unless otherwise stated, statutory references in this article are to the Act. [If a work deals extensively with other legislation in addition to the Act, omit the last sentence.]

Defined in subsection 123(1) of the Excise Tax Act, RSC 1985, c. E-15, as amended (herein referred to as “ETA”).

Subsequent citations to the Income Tax Act or the Excise Tax Act consist of references to the particular parts of those acts without accompanying source information.

References to specific parts of the Income Tax Act or the Excise Tax Act consist of the name of the part written out in full (such as “part,” “section,” “clause”), followed by a single number or letter or a series of numbers and letters. Series are used for all parts of an act that are smaller than a section, and the citation includes the appropriate number or letter for every level of organization up to and including the section number. The following example, taken from the Income Tax Act, shows how this rule is applied.

part I
division B
subdivision e
section 142.7

subsection 142.7(11)
paragraph 142.7(11)(c)
subparagraph 142.7(11)(c)(ii)
clause 142.7(11)(c)(ii)(A)
subclause 142.7(11)(c)(ii)(A)(II)

Income Tax Regulations

If the Income Tax Act has been cited, there is no need for a formal reference to the Income Tax Regulations. Refer to all regulations under the Income Tax Act as “regulation.”

Regulation 5906(2).

As set out in regulations 200(1) and (2).

Income Tax Application Rules

References to the Income Tax Application Rules are written in abbreviated form.

ITAR 23(4)(a).

The correct plural form is "ITARs 26 and 27," not "ITAR 26 and 27."

Other Canadian Statutes

The following rules apply to the citation of statutes other than the Income Tax Act and the Excise Tax Act.

Provide the short title of the statute given in the statute (in roman type); a reference to the collection of statutes of which it is a part; the number of the chapter in that collection where it occurs; and (if applicable) a specific reference to a section.

Locate the statute by reference to its place in the most recent revised statutes of Canada or the appropriate province.

Chapter numbers use a lower-case “c” followed by a period and the chapter number in arabic numerals.

Specific provisions are referred to as “section” (written out in full) for all statutes other than the Income Tax Act and Excise Tax Act.

Canada Business Corporations Act, RSC 1985, c. C-44, as amended, section 35(1)(c) .

Budget Implementation Act, 2008, SC 2008, c. 28.

Ontario Partnerships Act, RSO 1990, c. P.5, as amended.

British Columbia International Financial Activity Act, SBC 2004, c. 49, as amended.

Canadian Charter of Rights and Freedoms, part I of the Constitution Act, 1982, being schedule B to the Canada Act 1982 (UK), 1982, c. 11.

For Manitoba statutes, the reference is to the Continuing Consolidation of the Statutes of Manitoba (abbreviated to “CCSM”). No year is associated with CCSM. The initial definite article in Manitoba statutes is not included in citations.

Manitoba Legal Profession Act, CCSM, c. L107.

For Quebec statutes, no year is associated with the reference to the Revised Statues of Quebec (abbreviated to “RSQ”). Provisions of Quebec codes (as distinct from provisions of statutes) are referred to as “articles.”

Quebec Taxation Act, RSQ, c. I-3, sections 771.3 and 771.4.

Civil Code of Quebec, SQ 1991, c. 64, as amended, article 309.

Municipal Code of Québec, RSQ, c. C-27.1, article 10.1.

Other Canadian Regulations

For citations to federal regulations, include the full title of the regulation and the SOR (Statutory Orders and Regulations) number.

For provincial and territorial regulations, include the jurisdiction and regulation number.

Parts of regulations are referred to as “sections.”

Tax Court of Canada Rules (General Procedure), SOR/90-688, as amended.

Added by O. Reg. 117/02, section 1.

See BC Reg. 98/2009, amending the Employment and Assistance Regulation, BC Reg. 263/2002.

US Statutes and Legislative Material

Internal Revenue Code

Provide a full citation for the first reference to the Internal Revenue Code. Subsequent citations are abbreviated to either “IRC” or “the Code.” Change “§” to “section.” All provisions of the Internal Revenue Code are referred to as “section.”

Internal Revenue Code of 1986, as amended (herein referred to as “IRC”).

IRC sections 482 and 6662.

IRC section 1563(a).

Regulations to the Internal Revenue Code

Abbreviate “regulation” to “reg.” Parts of regulations are referred to as “section.” Adopt the style used in referring to the Internal Revenue Code (“the Code” or “IRC”) and apply it to references to the regulations (“Code reg. section” or “IRC reg. section”).

IRC reg. section 1.312-6(d).

IRC reg. sections 301.7701-4(c) and (d).

IRC reg. section 1.671-2(e)(6), example 2.

Code reg. sections 1.1441-2(a)(1) and 1.1441-2(a)(2).

Indicate proposed or temporary regulations by the addition of “prop.” or “temp.” before the citation. Temporary regulations are further indicated by a “T.”

Prop. IRC reg. section 1.881-3(c)(4)(i).

See also prop. Code reg. sections 1.1461-1(b)(2)(ii) and (c)(4)(ii).

Temp. IRC reg. section 1.6662-6T(b)(3).

See temp. IRC reg. sections 1.482-3T(f) and 1.482-4T(d).

Other US Statutes

Provide the jurisdiction (if other than the federal government), the full title of the statute, and the collection and chapter number of which it is a part.

Continued Dumping and Subsidy Offset Act of 2000, 19 USC section 1675c.

Delaware Revised Uniform Partnership Act, 6 Del. Code, c. 15.

Alternatively, cite the session law or annual statute number.

Tax Reform Act of 1986, Pub. L. no. 99-514.

Hiring Incentives to Restore Employment Act, Pub. L. no. 111-147.

An Act Creating a Tax Credit for Investments in Qualifying Businesses and Community-Based Seed Capital Funds, 2002 Iowa Acts, c. 1006.

US Bills

Include the bill title; the House of Representatives or Senate bill number; and the Congress number, session number, and year. Abbreviate “House of Representatives” to “HR,” “Senate” to “S,” “Congress” to “Cong.,” and “session” to “sess.”

A Bill To Amend the Internal Revenue Code of 1986 with Respect to the Treatment of Prepaid Derivative Contracts, HR 4912, 110th Cong., 1st sess. (2007).

Congressional Reports and Hearings

For congressional hearings, include the full name of the committee and the Congress number, session number, and date. For House and Senate reports, it is not necessary to include the author. Specific page references follow the date.

United States Senate Committee on Foreign Relations, Hearings Before the Committee on Foreign Relations, 110th Cong., 1st sess. (July 17, 2007).

S rep. no. 111-34, 111th Cong., 1st sess. (2009).

HR rep. no. 111-149, 111th Cong., 1st sess. (2009), 42.

Treaties and Conventions

Include the full title of the treaty or convention, the date on which it was signed or opened for signature, the signatories (if they are not mentioned in the title), and the date of any amending protocols.

Parts of treaties, including paragraphs and subparagraphs, are normally styled as "article."

Article IV(7) of the Canada-US tax treaty.

Further relevant information, such as the date of entry into force, the status of ratification, or the treaty series, may be added to the citation.

The Convention Between Canada and the United States of America with Respect to Taxes on Income and on Capital, signed at Washington, DC on September 26, 1980, as amended by the protocols signed on June 14, 1983, March 28, 1984, March 17, 1995, July 29, 1997, and September 21, 2007.

Organisation for Economic Co-operation and Development, *Model Tax Convention on Income and on Capital: Condensed Version* (Paris: OECD, July 2008).

Treaty Establishing the European Community, consolidated version, [2006] OJ C 321/E37 (herein referred to as "the EC treaty").

Cases

Canadian Cases

Case citations include the title of the case (formerly known as the style of cause; now known as the case name), followed by the neutral citation. Cite to case reporters only if there is no neutral citation.

The neutral citation consists of the case name in italics, the date of the decision, the court or tribunal identifier, an ordinal number attributed to the decision, and optional elements such as paragraph numbers and notes.

Case Name

The case name is set in italics without quotation marks. If the full case name is cited in the text, it is not repeated in the note unless confusion would result from its omission. If the text reference is an abbreviation of the case name, the full case name is given in the note.

Use the case name that accompanies the neutral citation.

Abbreviate “versus” to “v.” and italicize with the other elements of the case name. For other abbreviations, periods are deleted and initials are closed up, except for proper names of persons, which retain the periods.

R v. Khan.

BLAJ Hospitality Inc. v. MNR.

For decisions rendered in French only, “c.” is used in place of “v.”

4528957 Manitoba Ltd. c. MRN.

Sub Nom. Rule

Occasionally, a case is known by a name other than that found in the neutral citation or case reporter. In such situations, the commonly used case name is followed by the phrase “sub nom.,” which is itself followed by the case name as it appears in the neutral citation or case reporter.

Winter and Others v. Inland Revenue Commissioners, sub nom. In re Sutherland, decd.

Imperial Tobacco Canada Ltd. v. Canada, sub nom. Shoppers Drug Mart Limited v. The Queen.

Date, Court Identifier, and Decision Number

The year of the decision follows the case name, preceded by a comma. The year of the decision may or may not be enclosed in square brackets, depending on the neutral citation. Provide the neutral citation ordinal number following the court identifier.

The Queen v. MacKay, 2008 FCA 105.

A reference to a specific paragraph follows the ordinal number and is preceded by a comma. Use “note” to refer to a footnote or endnote in a decision.

Prévost Car Inc. v. The Queen, 2008 TCC 231, at note 13.

The jurisdiction and level of court are obvious from the neutral citation and are not repeated in the reference.

Case Reporters

Cite to case reporters when no neutral citation is available. In general, parallel citations should be avoided for modern cases.

When citing to a case reporter, use the running head of the decision in the reporter as the case name. In case names, “versus” is abbreviated to “v.” and italicized with the other elements of the case name. For other abbreviations, periods are deleted and initials are closed up, except for proper names of persons, which retain the periods.

The form of citation for the date of the case varies according to the report series cited. For case reports collected in volumes identified by year alone, include the year in square brackets after a comma following the case name and preceding the series name. For case reports in volumes identified by volume numbers without reference to a particular year, include the year of the case in parentheses after the case name, followed by a comma, the volume number, and the name of the series.

Michelin Tires (Canada) Ltd. v. MNR, [1995] GSTC 17 (CITT).

Poirier v. Brulé (1891), 20 SCR 97.

Provide the abbreviation for the report series in capital letters without periods.

Descriptive words in the titles of case reporters are given in capital and lower-case letters.

All ER
Tax ABC

For reporters published in more than one series, provide the series number in parentheses after the reporter abbreviation.

Rowland v. Vancouver College Ltd. (2001), 94 BCLR (3d) 249 (CA).

Tremblay v. The Queen (2004), 244 DLR (4th) 422 (FCA).

Provide the first page of the case after the abbreviation of the report series. In four-digit numbers, no comma separates the first number from the last three.

Canada Trustco Mortgage Co. v. Canada, [2005] 2 SCR 601.

Lipson et al. v. The Queen, 2007 DTC 5172 (FCA).

If a specific page or paragraph is cited, a comma, “at,” and the specific page or paragraph number follow the first page reference.

Hayes v. British Columbia, etc., [1993] 2 WWR 749, at 754 (BCCA).

Nesbitt v. The Queen, 96 DTC 6045, at 6049 (FCA).

The abbreviated names of the jurisdiction and court follow any page or paragraph references and are enclosed in parentheses. If the jurisdiction or court is apparent from the report series, it is omitted in the note.

Dow Chemical Canada Inc. v. The Queen, 2007 DTC 1701 (TCC).

Can. Permanent Trust, etc. (1986), 8 BCLR (2d) 318, at 322 (CA).

Pettkus v. Becker, [1980] 2 SCR 834.

Longson v. Baker, [2001] STC 6 (Ch. D.).

Extendicare International Inc. v. Ontario Minister of Revenue, 2000 GTC 4037 (Ont. CA).

Case History

Abbreviate “affirming” to “aff’g.”; “affirmed” to “aff’d.”; “reversing” to “rev’g.”; and “reversed” to “rev’d.” Prior and subsequent decisions are separated by semicolons.

“Aff’g.,” “rev’g.,” “aff’d.,” and “rev’d.” refer to the first decision cited in the reference. In the example below, the use of “rev’d.” before the Federal Court of Appeal decision indicates that the Federal Court of Appeal reversed the decision of the Tax Court, while the use of “rev’d.” before the Supreme Court decision indicates that the Supreme Court reversed the decision of the Tax Court and affirmed the decision of the Federal Court of Appeal.

Singleton v. The Queen, 96 DTC 1850 (TCC); rev’d. 99 DTC 5362 (FCA); rev’d. 2001 DTC 5533 (SCC).

US Cases

In citations to US cases, provide the case name from the running head of the case reporter, followed by the volume number, the abbreviated name of the case reporter, the series number, and the first page or paragraph number of the case.

Brown Group, Inc., 102 TC 616.

Crosby et al. v. US, 74-2 USTC paragraph 9550.

US v. Schwimmer, 892 F. 2d 237.

Enclose the jurisdiction, court, and decision date in parentheses after any page or paragraph references. This information is not included if the jurisdiction or decision date is indicated by the reporter name or volume number. For state courts, the state name is styled as the postal abbreviation.

US v. Manufacturers and Traders Trust Co., 83-1 USTC, paragraph 9263 (2d Cir. 1983).

US Padding Corp. v. CIR, 865 F. 2d 750 (6th Cir. 1989).

Enbridge Energy Company, Inc. v. US, 553 F. Supp. 2d 716 (Dist. Ct. TX 2008).

Yamaha Motor Corp., USA v. US, 779 F. Supp. 610 (DC Cir. 1991).

Samuel E. Hunter, 51 TCM 1533 (1986).

Plantation Patterns Inc. et al. v. Com., 72-2 USTC 9494 (5th Cir.).

Other Jurisdictions

Neutral citations are available for recent Commonwealth and European Court of Justice cases, among others.

Jones v. HM Inspector of Taxes, [2005] EWCA Civ. 1553.

Wood v. Holden (Inspector of Taxes), [2006] EWCA Civ. 26, at paragraph 38.

Unreported and Not Yet Reported Cases

For cases that are unreported or not yet reported, provide the case name, the court docket or file number, the date of the decision, and the jurisdiction and court.

Trust Général du Canada v. Poitras (November 11, 1998), docket no. 500-05-042682-987 (Que. SC).

Pictou et al. v. The Queen, 2000 GTC 826 (TCC); under appeal to the Federal Court of Appeal, docket no. A-423-00.

Works Previously and Subsequently Cited

Works Previously Cited

Use “*ibid.*” (the abbreviation of “*ibidem*,” which means “in the same place”) to refer to the work cited in the note immediately preceding or in the same note. It replaces only the material that is the same in the two notes. It can be used only when the preceding note has just one entry. It is not correct to say “in *ibid.*”

Use “*supra*” (which means “above”) to refer (1) to a work cited in a note other than the citation immediately preceding, (2) to a work that is one of two or more works cited in the note immediately preceding, or (3) to an explanatory note either immediately preceding or included at some earlier point. The word “*supra*” is followed by the note number to which it refers. “*Supra*” may be used without an identifying name or title only if the name or title is given in the text and the original citation cites only that work.

Include the word “at” in all pinpoint citations.

Original citation:

- 1 Brian J. Arnold, *Reforming Canada’s International Tax System: Toward Coherence and Simplicity*, Canadian Tax Paper no. 111 (Toronto: Canadian Tax Foundation, 2009), at 171-72.

Subsequent references in the same article, paper, or chapter:

- 2 *Ibid.*
- 3 *Ibid.*, at 183-84.
- 4 Organisation for Economic Co-operation and Development, *Harmful Tax Competition: An Emerging Global Issue* (Paris: OECD, 1998).
- 5 Arnold, *supra* note 1. [Assume in this case that the text accompanying note 5 does not mention the name “Arnold.” Adding it to the note here helps the reader, who does then not have to go back to note 1 for this

information. If the text mentioned Arnold, it would be proper to use “Supra note 1” here.]

- 6 Ibid., at 92.
- 7 Pierre Fortin, *The Canadian Standard of Living: Is There a Way Up?* Benefactors Lecture 1999 (Toronto: C.D. Howe Institute, October 19, 1999); and Robert D. Brown, “Tax Reform and Tax Reduction: Let’s Do the Job Right” (1999) 47:2 *Canadian Tax Journal* 182-205.
- 8 Fortin, supra note 7, at 4. [“Ibid., at 4” cannot be used here even though the Fortin reference is in the note immediately preceding because note 7 contains more than just the Fortin reference.]
- 9 Brown, supra note 7.
- 10 To make the tax base uniform across the province would prevent intra-provincial exporting of local tax burdens, but it might also exacerbate the degree of interprovincial exporting that occurs.
- 11 See supra note 10.

If two or more works by the same author are cited in an earlier note, use a short title to indicate which of these works is being cited in later references.

- 12 Tim Edgar, *The Income Tax Treatment of Financial Instruments: Theory and Practice*, Canadian Tax Paper no. 105 (Toronto: Canadian Tax Foundation, 2000); and “Some Lessons from the Saga of Weak-Currency Borrowings” (2000) 48:1 *Canadian Tax Journal* 1-34.
- 13 “Weak-Currency Borrowings,” supra note 12.
- 14 *Financial Instruments*, supra note 12.

If a subsequent reference is to the same collection of papers (for example, the 2008 Conference Report) but to a different paper, use “supra” as follows:

- 15 Douglas A. Cannon, Marc Darmo, and Jeff Oldewening, “The Fifth Protocol to the Canada-US Income Tax Convention: A Review of Selected Provisions,” in *Report of Proceedings of the Fifty-Ninth Tax Conference*, 2007 Conference Report (Toronto: Canadian Tax Foundation, 2008), 24:1-92; and Corrado Cardarelli, “The Fifth Protocol to the Canada-US Income Tax Convention: Provisions Relating to Hybrid Entities, Service Businesses, and Pension Plans,” in *Report of Proceedings of the Sixtieth Tax Conference*, 2008 Conference Report (Toronto: Canadian Tax Foundation, 2009), 26:1-31.

- 16 Michael Colborne and Shawn D. Porter, “The Limitation-on-Benefits Article in the Fifth Protocol to the Canada-US Tax Convention,” in the 2008 Conference Report, *supra* note 15, 25:1-75.

Works Subsequently Cited

For cases referred to in passing that are discussed more fully later in the article, paper, or chapter, the full citation is given in a note accompanying the main discussion, and the reader is referred to it by an “*infra*” (meaning “below”) reference at the earlier point of mention.

Text:

A later section of this paper will deal with a decision of the Federal Court of Appeal that represents a radical departure from previous decisions dealing with subsection 245(1).¹⁷

Note:

- 17 *Infra* note 23.

“*Infra*” references are used to direct the reader to explanatory notes that occur later in the work. They should not be used to refer to sections or portions of the text itself. Instead, use the following style:

- 18 See the text accompanying note 24.