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.”

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

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


**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."


See Robinson et al., supra note 2.

**Institutional Author**

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


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.


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.”


**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.


**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.


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.


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).


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

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.


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


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


**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.


**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.”


**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.)


The Regional Tax Conferences

The name of the regional conference is cited.


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.


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.


Capitalized words that form a proper name of an entity.


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


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.


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).


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


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.”

Article Titles

Italics in article titles are omitted.


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


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).


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.


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.


Roman Numerals

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


Special Issues

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


Unnumbered Issues

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


Journal Titles

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


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.”


Forthcoming Articles

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


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.


Printed Newsletters

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


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


**Book Reviews**


**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*.


**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.)


**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**


**CD-ROM Databases**


**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.


**Online Journals and Newsletters**


**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.


**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.


*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.


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.


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


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.


**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.


**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.


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


**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.


**Working Papers**


**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.


For consolidated interpretation bulletins, omit the date of issue.


**Special Releases and Supplements**


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


**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.


**Statistics Canada Publications**

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


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


**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**


**News Releases**


**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.

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

**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.”


**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.


**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.”

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


**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.]


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.

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part I
division B
subdivision e
section 142.7
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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.


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.


**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.

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.


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.”


**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).


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.


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.


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.


*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.


*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.


*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).


*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.


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).


*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.


**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.

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:


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

2 Ibid.

3 Ibid., at 183-84.


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.


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.


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:

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.