

# NOTE ON TAX REFERENCES LIST / BIBLIOGRAPHIE EN FISCALITÉ

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Numerous sources may be used to study the Canadian Income Tax Act (ITA) and Excise Tax Act (ETA). De nombreuses sources existent pour approfondir l'étude de la fiscalité canadienne que ce soit la Loi de l'impôt sur le revenu (LIR) ou la Loi sur la taxe d'accise (LTA).

The classification used the following titles:

La classification proposée utilise les titres suivants:

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Don't hesitate to send suggestions, updates or new publications to the author.

N'hésitez à communiquer avec l'auteur pour des suggestions, corrections ou de nouvelles publications.

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[carleton.ca/profbrouard/](http://carleton.ca/profbrouard/)

Leader / Responsable taxGUIDEfisc

[carleton.ca/profbrouard/taxguidefisc/](http://carleton.ca/profbrouard/taxguidefisc/)

## Publishers and/et Éditeurs

A number of publishers are active in the taxation domain in Canada, especially:

- 1) CCH Wolters Kluwer ([www.cch.ca](http://www.cch.ca))
- 2) Carswell, Thompson Reuters Canada ([www.carswell.com](http://www.carswell.com)) ([www.thompsonreuters.com](http://www.thompsonreuters.com))
- 3) CPA Canada / knotia ([www.cpacanada.ca](http://www.cpacanada.ca)) ([knotia.ca](http://knotia.ca))
- 4) Pearson Canada ([www.pearsoncanada.ca](http://www.pearsoncanada.ca))
- 5) McGraw-Hill Ryerson ([www.mheducation.ca](http://www.mheducation.ca))
- 6) Editions Yvon Blais ([www.editionsyvonblais.com](http://www.editionsyvonblais.com))
- 7) Béliveau Éditeur ([www.beliveauediteur.com](http://www.beliveauediteur.com))
- 8) LexisNexis ([www.lexisnexis.ca](http://www.lexisnexis.ca))

## Income Tax Act (ITA) and/et Loi de l'impôt sur le revenu (LIR)

The Income Tax Act is the basic source to study Taxation in Canada.

- *Income Tax Act*, R.S.C., 1985, c. 1 (5<sup>th</sup> supp.) [ITA]  
URL: <http://laws-lois.justice.gc.ca/eng/acts/I-3.3/>
- *E&Y Federal Income Tax Act*, 17<sup>th</sup> edition, CPA Canada, 2019. [FITA] (119\$)  
(annually, 17<sup>th</sup> ed published in May 2019)
- *Canadian Income Tax Act with Regulations, Annotated*, 107<sup>th</sup> edition, CCH Wolters Kluwer, Spring 2019. [CITA] (159\$) (twice a year Spring and Autumn)
- *Practitioner's Income Tax Act*, 55<sup>th</sup> edition, Carswell, March 2019. [PITA] (142\$)  
(twice a year March / August)
- *Stikeman Income Tax Act Annotated*, 65<sup>th</sup> edition, Carswell, March 2019. [SITA] (169\$)  
(twice a year March / August)

La Loi de l'impôt sur le revenu est la source de base dans l'étude de la fiscalité canadienne.

- *Loi de l'impôt sur le revenu*, [LIR] L.R.C., 1985, ch. 1 (5<sup>e</sup> suppl.)  
URL: <http://laws-lois.justice.gc.ca/fra/lois/I-3.3/>
- *Loi de l'impôt sur le revenu du Canada et Règlement annotés*, 47<sup>e</sup> édition, CCH Wolters Kluwer, 2018. (135\$)
- *La Loi du Praticien - Loi sur l'impôt sur le revenu*, 39<sup>e</sup> édition, Toronto: Carswell / Montréal: Editions Yvon Blais, 2019. (142\$) (deux fois par année en mars et août)
- *Loi sur les impôts du Québec, lois connexes et règlements annotés*, 2018-2019, 32<sup>e</sup> édition, CCH Wolters Kluwer, 2018. (150\$)

## Excise Tax Act (ETA) and/et Loi sur la taxe d'accise (LTA)

The Excise Tax Act is the basic source to study GST / HST (Goods and Services Taxation / Harmonized Sales Tax).

- *Excise Tax Act* [ETA] R.S.C., 1985, c. E-15  
URL: <http://laws-lois.justice.gc.ca/eng/acts/E-15/>
- *Practitioner's Goods and Services Tax Annotated*, 38<sup>th</sup> edition, Carswell Thomson Reuters, November 2018, 2000p. [PGSTA] (163\$)

La loi sur la taxe d'accise est la source de base pour l'étude de la TPS/TVH (Taxe sur les produits et les services / Taxe de vente harmonisée), connue au Québec sous TVQ.

- *Loi sur la taxe d'accise*, L.R.C. (1985), ch. E-15  
URL: <http://laws-lois.justice.gc.ca/fra/lois/E-15/>
- *La Loi du Praticien - TPS/TVQ*, 27e éd., Toronto: Thomson Reuters, novembre 2018. (139\$) (deux fois par année en mai et novembre)
- *Taxes à la consommation - Législation annotée*, 28e édition, CCH Wolters Kluwer, 2019. (139\$)

## Jurisprudence Publications / Publications sur la jurisprudence

Cases law or jurisprudence are published by publishers from the courts decisions.

- *Dominion Tax Cases* (DTC)  
CCH Wolters Kluwer
- *Canada Tax Cases* (CTC)  
Carswell / Thompson Reuters
- CanLII  
Canadian Legal Information Institute / Institut canadien d'information juridique  
(<http://www.canlii.org>)
- *Jurisprudence fiscale québécoise Soquij*  
Société québécois d'information juridique (SOQUIJ) / CCH Wolters Kluwer  
(<https://soquij.qc.ca>)

Tax courts

- SCC - Supreme Court of Canada  
<http://www.scc-csc.gc.ca/>
- FCA - Federal Court of Appeal  
<http://www.fct-cf.gc.ca/>
- TCC - Tax Court of Canada  
<http://www.tcc-cci.gc.ca/>

## Governmental Publications / Publication gouvernementales

A number of governmental publications published by Canada Revenue Agency provided additional interpretations about income taxation laws.

(<http://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/current-publications.html>)

- Income Tax Folios (Folios)
- Income Tax Interpretation Bulletin (IT)
- Income Tax Information Circulars (IC)
- Income Tax Advanced Tax Rulings (ATR)
- Income Tax Technical News (ITTN)

A number of governmental publications published by Canada Revenue Agency provided additional technical publications about GST/HST laws.

(<http://www.canada.ca/en/revenue-agency/services/tax/technical-information/technical-information-gst-hst.html>)

- GST Memoranda Series (1990 - 1994)
- GST/HST Memoranda Series (since September 1994)
- GST/HST Technical Information Bulletin (TIB)
- GST/HST Policy Statements
- GST/HST Info Sheets
- GST/HST Notices
- Excise and GST/HST News

## Tax Services and Newsletters / Services et Bulletins

Tax Services are publications with commentaries and/or integration of various content regarding income tax sections and topics. A number of newsletters are also available.

- CPA Canada *Tax Suite Premium* or *Tax Suite*  
(Virtual Professional Library (VPL) / Bibliothèque Professionnelle Virtuelle (BPV))
  - Commodity Tax News (monthly PDF newsletter)
  - Excise Automated Reference Library (EARL or EARL Lite) (GST/HST & Excise)
  - Federal Income Tax Collection (FITAC Platinum or Lite)
  - Provincial Taxes Electronic Reference Library (PERL) (East, Ontario, Québec, West)
  - News (daily bulletins) (Knotia News, Hot topics)
    - Federal Income Tax
    - GST/HST Tax News
    - Provincial Taxes
  - Provincial Taxes News (daily bulletins)
  - TaxMatters@EY; TaxRates@EY; Commodity Tax News (monthly newsletter)
- CCH Wolters Kluwer *Intelliconnect* (previously TaxWorks)
  - Canadian Tax Reporter (Commentaries, ITA, ITAR, regulations, Folios, IT, IC)
  - Provincial Tax Reporter [Ontario and Québec]
  - Dominion Tax Cases
  - Window on Canadian Tax
  - Canadian Master Tax Guide
  - Tax Treaties and Social Security Agreements
  - Tax Profile
  - Tax Topics
  - Canadian Real Estate Income Tax Guide
  - GST/HST
- Canadian Tax Foundation. *TaxFind* (CTF publications)
  - Canadian Tax Journal/ Revue fiscale canadienne (1953+)
  - Annual Conference reports (1948+)
  - Regional Conference reports (Prairie, Québec, BC, Ontario, Atlantic) (1991+)
  - Corporate Management Report (1972-1999)
  - Canadian Tax Highlights / Faits saillants en fiscalité canadienne (1993+)
  - Tax for the Owner-Manager (2001+)
  - Actualités fiscales pour les propriétaires exploitants (2010+)
  - Canadian Tax Focus (2011+)
  - Index
- Carswell Thomposon Reuters *Taxnet Pro / Tax Partner* - Income Tax Collection
  - Canada Tax Service
  - CRA Views and Views in Focus
  - CRA publications (Folios, IT, IC, ATR)
  - Tax Times & Tax Case Notes (newsletters)
  - Canadian Petroleum Tax Society Journals
  - Canada's Tax Treaties and Tax Information Exchange Agreements
  - Carswell Estates & Trust Source

## References Volumes / Volumes de références

### Textbooks Volumes in English

- Beam, R.E., Laiken, S.N., Barnett, J.J., Johnston, N., Mescall, D., Robson, J.E.  
*Introduction to Federal Income Taxation in Canada*, 2018-2019, 39<sup>th</sup> edition, Toronto: CCH. (with CD-ROM). (147\$) (July)  
ISBN 978-1-55496-987-6 (book with study guide)
- Beam, R.E., Laiken, S.N., Barnett, J.J., Johnston, N., Mescall, D., Robson, J.E.  
*Introduction to Federal Income Taxation in Canada - Study Guide*, 2018-2019, 39<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (July)
- Beam, R.E., Laiken, S.N., Barnett, J.J. *Federal Income Taxation: Fundamentals*, 2014-2015, 7<sup>th</sup> edition, Toronto: CCH. (with CD-ROM). (176\$)
  
- Byrd, C., Chen, I. (2018). *Canadian Tax Principles - Volume I*, 2018-2019 edition, Toronto: Pearson Canada. (with DVD) ISBN 978-0-13-52358-4 (August)
- Byrd, C., Chen, I. (2018). *Canadian Tax Principles - Volume II*, 2018-2019 edition, Toronto: Pearson Canada. (August)
- Byrd, C., Chen, I. (2018). *Canadian Tax Principles - Study Guide*, 2018-2019 edition, Toronto: Pearson Canada, 486p. ISBN 978-0-13-5320072-3 (August)
  
- Buckwold, W.J., Kitunen, J. (2018). *Canadian Income Taxation: Planning and Decision Making*, 2018-2019 edition, Toronto: McGraw-Hill Ryerson, 775p. (160\$)  
ISBN 978-126019371-8
  
- Magee, J. (2017). *Insight into Canadian Income Tax*, 2017-2018 ed., Toronto: Carswell, Decembe, 920p. (170\$)
- Magee, J. (2017). *Insight into Canadian Income Tax Problems and Solutions Manual*, 2017-2018 ed., Toronto: Carswell, December, 450p. (34\$)
  
- Krishna, V. (2014). *Fundamentals of Canadian Income Tax, Volume 1: Personal Tax*, Toronto: Carswell, November, 726p. (120\$) ISBN 978-0-7798-6406-5
- Krishna, V. (2018). *Fundamentals of Canadian Income Tax, Volume 2: Corporate Tax*, Toronto: Carswell, April, 810p. (130\$) ISBN 978-0-7798-6650-2

## Other Volumes in English

- Alexander, M. *The Taxation and Financing of Aboriginal Businesses in Canada*, Toronto: Carswell. (513\$)
- Atlas, M.I. *Canadian Taxation of Non-Residents*, 5<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (132\$)
- Belo Gomes, N., Jones-Foster, L., Corupe, P. (2017). *Tax Planning for You and Your Family 2018*, Toronto: Carswell, November, 400p. (29\$) ISBN 978-0-7798-7829-1
- Brouard, F. (2015). *Canadian Tax Notes and Cases (2015 edition)*, Ottawa: IPSO FACTO consultants inc, September. ISBN 978-0-9813706-7-5 (for Taxation I course)
- Brouard, F. (2015). *Exam Tax Preparation for CPA*, Ottawa: IPSO FACTO consultants inc, July, 59p. ISBN 978-0-9813706-6-8  
 (+ Addendum for CFE 2016), May 2017, 7p.  
 (+ Addendum for CFE 2017), May 2018, 8p.  
 (revised 2019 edition forthcoming in May 2019)
- Brouard, F. (2018). *Canadian Summary of Tax Knowledge (2018 edition)*, Ottawa: IPSO FACTO consultants inc, May, 125p. ISBN 978-0-988871-00-4  
 (2019 edition in May 2019)
- Brouard, F. (2019). *Canadian Tax Notes (2019 edition)*, Ottawa: IPSO FACTO consultants inc. (A number of notes could be found at [carleton.ca/profbrouard/](http://carleton.ca/profbrouard/))  
 (2019 first edition in May-June)
- Brown, C.A. (2017). *Taxation and Estate Planning 2018 - Student Edition*, Toronto: Carswell, 814p. (141\$) ISBN 978-0-7798-8106-2
- Bullis, N.J., Wilson, B.J. (2016). *The Family Trust Guide*, Toronto: CPA Canada, April. (18\$)
- Bullis, N.J., Wilson, B.J. (2019). *Tax Risk Management Guide*, Toronto: CPA Canada, January. (189\$)
- Byrd, C., Chen, I. (2018). *Canadian Tax Principles - Professional Edition 2018*, Toronto: CPA Canada, September, 700p. (105\$) ISBN 978-1-5254-0301-9
- Cadesky, M., Chow, G. (2016). *Taxation at Death: A Practitioner's Guide 2016*, Toronto: Carswell, March, 525p. (101\$) ISBN 978-0-7798-7197-1
- Calverley, C.A., Carr, B.R. (2014). *Introduction to Resource Taxation in Canada*, Toronto: Carswell, June, 350p. (95\$) ISBN 978-0-7798-6354-9
- Campbell, C. (2018). *Administration of Income Tax 2018*, Toronto: Carswell, July. (175\$) ISBN 978-0-7798-8584-8
- Carswell. *Taxation of Real Estate in Canada*, Toronto: Carswell. (427\$)
- CCH. (2019). *Preparing your Income Tax Return 2019 Edition for 2018 Returns*, Toronto: CCH Wolters Kluwer. (105\$)
- CCH. (2019). *Preparing your Corporate Tax Return 2019*, Toronto: CCH Wolters Kluwer. (139\$) (April)
- CCH. (2019). *Preparing your Trust Tax Return 2019 Edition for 2018 Returns*, Toronto: CCH Wolters Kluwer. (115\$)
- CCH. (2019). *Canadian Master Tax Guide*, 74<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (130\$)
- CCH. *Shareholders' Agreements: A Tax and Legal Guide*, 3<sup>rd</sup> edition, Toronto: CCH Wolters Kluwer. (140\$)
- CCH. *The Canadian SR&ED Tax Incentives Handbook*, 2<sup>nd</sup> edition, Toronto: CCH

- Wolters Kluwer. (175\$)
- CCH. *Understanding Section 55 and Butterfly Reorganizations*, 3<sup>rd</sup> edition, Toronto: CCH Wolters Kluwer. (113\$)
- CCH. *Understanding the Taxation of Partnerships*, 7<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (199\$)
- CCH. *Canadian Transfer Pricing*, 2<sup>nd</sup> edition, Toronto: CCH Wolters Kluwer. (130\$)
- CCH. *A Practical Guide to the GST/HST*, 8<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (99\$)
- CCH. *GST/HST and Real Property in Canada*, 4<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (99\$)
- CCH. *Value-Added Taxation in Canada: GST, HST and QST*, 5<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (93\$)
- CCH. *Taxation of Cannabis in Canada*, Toronto: CCH Wolters Kluwer. (149\$) ISBN 978-1-77379-027-6
- CCH. *CCH Tax Reference Booklet, 2019 Edition for the 2018 Tax Year*, Toronto: CCH Wolters Kluwer. (18\$)
- Chow, G., Cadesky, M. (2016). *Taxation at Death: A Practitioner's Guide 2016*, Toronto: Carswell, March, 525p. (101\$) ISBN 978-0-7798-7197-1
- Chow, G., Pryor, I. (2018). *Taxation of Trusts and Estates: A Practitioner's Guide 2018*, Toronto: Carswell, January, 740p. (111\$) ISBN 978-0-7798-7832-1
- Chow, G., Pryor, I. (2019). *Trust Tax Return Guide, 2019 Edition (T3)*, Toronto: Carswell, January, 160p. (63\$)
- Cockfield, A., Kerzner, D. (2017). *International Taxation Core Concepts*, 2<sup>nd</sup> edition, Toronto: Carswell, July, 140p. (41\$) ISBN 978-0-7798-8047-8
- Cockfield, A., O'Brien, M. (2018). *Student edition of the Income Tax Act 2018*, 8<sup>th</sup> edition, Toronto: Carswell, June, 130p. (56\$) ISBN 978-0-7798-8643-2.
- Collison, D. (2013). *The Financial Advisor's Guide to Excellence: Becoming a World-Class Practitioner*, Toronto: Carswell, November, 582p. (45\$) ISBN 978-0-7798-5486-8
- Cook, T. (2010). *Canadian Tax Research - A Practical Guide*, 5<sup>th</sup> edition, Toronto: Carswell, August, 272p. (70\$) ISBN 978-0-7798-2863-0
- Davies Ward Phillips & Vineberg, Campbel, C., Juneja, R., Lamarre, P., Monaghan, S. (2018). *Taxation of Corporate Reorganizations*, 3<sup>rd</sup> edition, Toronto: Carswell, September, 650p. (91\$)
- Drache, A.B.C., Hayhoe, R.B., Stevens, D.P. *Charities Taxation, Policy and Practice*, Toronto: Carswell, 300p. (392\$) (looseleaf binder)
- Duff, D.G., Alarie, B., Brooks, K., Philipps, L. (2009). *Canadian Income Tax Law*, 3<sup>rd</sup> edition, Toronto: Lexis Nexis Butterworths.
- Duncan, G. (2014). *Migration to Canada 2015*, Toronto: Carswell, 322p. (51\$) ISBN 978-0-7798-6366-2
- Edgar, T., Cockfield, A., O'Brien, M. (2015). *Materials on Canadian Income Tax*, 15<sup>th</sup> edition, Toronto: Carswell, August, 1000p. (144\$) ISBN 978-0-7798-6695-3
- Ernst & Young (2014). *EY's Guide to Tax Research and Writing*, Toronto: CPA Canada, July, 150p. (40\$)
- Ernst & Young (2015). *EY's Guide to Income Tax*, Toronto: CPA Canada, April.
- Ernst & Young (2015). *EY's Guide to the Taxation of Insurance Corporations in Canada*, Toronto: CPA Canada, November, 650p. (195\$) ISBN 978-1-55385-965-9



- Ernst & Young (2016). *EY's Guide to Canada's Foreign Affiliate Taxation Rules*, 1<sup>st</sup> edition, Toronto: CPA Canada, January, 468p. (299\$)
- Ernst & Young (2018). *EY's Complete Guide to GST/HST 2018 - Volume 1*, 26<sup>th</sup> edition, Toronto: CPA Canada, October, 1612p. ISBN 978-1-5254-0298-2 (Vol 1: Commentary and Analysis)
- Ernst & Young (2018). *EY's Complete Guide to GST/HST 2018 - Volume 2*, 26<sup>th</sup> edition, Toronto: CPA Canada, October, 1518p. ISBN 978-1-5254-0299-9 (249\$ set 2 vol.) (Vol 2: The Annotated Excise Tax Act)
- Ernst & Young (2018). *EY's Guide to Scientific Research and Experimental Development*, 3<sup>rd</sup> edition, Toronto: CPA Canada, October, 215p. (89\$) ISBN 978-1-5254-0312-5.
- Ernst & Young (2018). *EY's Guide to Capital Cost Allowance*, 6<sup>th</sup> edition, Toronto: CPA Canada, November, 450p. (89\$) ISBN 978-1-5254-0313-2.
- Ernst & Young (2019). *EY's Guide to Preparing 2018 Personal Tax Returns*, Toronto: CPA Canada, January. (155\$) (Online)
- Ernst & Young (2019). *EY's Guide to the Taxation of Mining Operations*, 3<sup>rd</sup> edition, Toronto: CPA Canada, February, 346p. (89\$) ISBN 978-1-5254-0324-8.
- Fleming, J. (2018). *CFE Tax: A Guide to Understanding the Basics of Canadian Income Taxation*, 6<sup>th</sup> edition, Toronto: Carswell, June, 300p. (56\$) ISBN 978-0-7798-8628-9 (every 2 years May)
- Frankovic, J., Louis, D., Prasad, S., Spenceley, R. *Canadian Estate Planning Guide*, Toronto: CCH Wolters Kluwer. ISBN 978-1-55141-541-0
- Gamble, I.J. *Taxation of Canadian Mining*, Toronto: Carswell. (463\$)
- Glakoumakis, J. (2013). *Crossing Borders: International Acquisitions and Related Tax Issues*, 2<sup>nd</sup> edition, Toronto: Carswell, August, 588p. (77\$) ISBN 978-0-7798-5498-1
- Hanson, S.I.R., Doody, S.M., Prior, P. *Death of a Taxpayer*, 11<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (115\$)
- Hoffstein, E., West, L.E. *Charitable Giving in Canada*, Toronto: Carswell, 200p. (101\$) ISBN 978-0-7798-5499-8
- Hogg, P.W., Magee, J. E., Li, J. (2013). *Principles of Canadian Income Tax Law*, 8<sup>th</sup> edition, Toronto: Carswell. (105\$) ISBN 978-0-7798-5513-1 (9<sup>th</sup> edition under Li)
- Ideias, P. (2019). *Personal Tax Return Guide, 2018 Taxation year (T1)*, Toronto: Carswell, January, 1200p. (87\$)
- Keey, R. (2019). *Corporate Tax Return and Provisions Guide, 2019 edition (T2)*, Toronto: Carswell, February, 1550p. (128\$)
- Krishna, V. (2006). *Fundamentals of Canadian Income Tax*, 9<sup>th</sup> edition, Toronto: Carswell. (119\$)
- Lamarre, P., Campbell, C., Juneja, R. (2019). *Taxation of Corporate Reorganizations*, 3<sup>rd</sup> edition, Toronto: Carswell, 650p. (120\$) ISBN 978-0-7798-8944-0
- Lemelin, N., Boivin, N., Bachand, M. (2018). *Integrated Taxmap – 2018 Edition*, Collection Fiscalité expliquée, 67p. (Free at [fiscaliteuqtr.ca](http://fiscaliteuqtr.ca))
- Li, J., Jur, D., Magee, J. E., Wilkie, J.S. (2017). *Principles of Canadian Income Tax Law*, 9<sup>th</sup> edition, Toronto: Carswell, September, 800p. (110\$) ISBN 978-0-7798-8081-2 (8<sup>th</sup> edition under Hogg)
- Loughlin, B. *Canada-U.S. Employment Transfers: A Guide to Personal Tax Planning*, 6<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (120\$) ISBN 978-1-5549-6165-8

- Louis, D. (2011). *Implementing Estate Freezes*, 3<sup>rd</sup> edition, Toronto: CCH Wolters Kluwer. (110\$) ISBN 978-1-55496-410-9
- Manulife Financial, Tax, Retirement & Planning Services, Marion, F., Natale, J. (2018). *Canadian Taxation of Life Insurance*, 9<sup>th</sup> edition, Toronto: Carswell, March, 730p. (125\$) ISBN 978-0-7798-8451-3
- McMechan, R. (2013). *Economic Substance and Tax Avoidance: An International Perspective*, Toronto: Carswell, April, 520p. (89\$) ISBN 978-0-7798-5332-8
- McMechan, R., Bourgard, G. (2019). *Portable Tax Court Practice, Act and Rules 2019 / Loi et Règles de procédure de la Cour canadienne de l'impôt*, Toronto: Carswell, avril.
- Munro, G.H., Oelschlagel, K. *Taxation of Farmers and Fishermen*, Toronto: Carswell.
- Ouellette, L.L. *A Practical Guide to Estates and Trusts*, 3<sup>rd</sup> edition, Toronto: CCH Wolters Kluwer. (80\$) ISBN 978-1-55496-308-9
- Quigley, I. (2014). *Compensation and Tax Strategies*, Toronto: Carswell. (104\$)
- Richardson, E.J., Wong, S., Tkachenko, L.V. *Taxation of Financing Arrangements*, Toronto: Carswell, ISBN 978-0-7798-2279-9.
- Rhéaume, C. *Strategic Use of Trusts in Tax and Estate Planning*, 3<sup>rd</sup> edition, Toronto: CCH Wolters Kluwer. (199\$)
- Robertson, D.D., Sandler, D., Studniberg, B., Tassé, L., Taylor, R. (2016). *Couzin Taylor's Guide to Canadian Income Tax Administration*, 2<sup>nd</sup> edition, Toronto: CPA Canada, May, 336p. (40\$) ISBN 978-1-55385-859-1
- Salanie, B. (2011). *The Economics of Taxation*, 2nd ed., Cambridge: The MIT Press.
- Scholes, M.S., Wolfson, M.A., Erickson, M., Maydew, E.L., Shevlin, T. (2009). *Taxes and Business Strategy: A Planning Approach*, 4th ed., Upper Saddle River: Prentice-Hall.
- Sherman, D.M. (2017). *The Lawyer's Guide to Income Tax and GST/HST*, 2017 edition, Toronto: Carswell. (110\$) ISBN 978-0-7798-8045-4
- Spenceley, R. *The Estate Planner's Handbook*, 5<sup>th</sup> edition, Toronto: CCH Wolters Kluwer. (160\$) ISBN 978-1-55496-856-5
- Swartz, A.M. *GAAR Interpreted: the General Anti-Avoidance Rule*, Toronto: Carswell.
- Thaw, M. *Taxation of Mutual Fund Trusts and Corporations in Canada*, Toronto: Carswell. (305\$)
- Tobias, N.C. (2017). *Taxation of Corporations, Partnerships and Trusts*, 5<sup>th</sup> edition, Toronto: Carswell, October, 478p. (128\$) ISBN 978-0-7798-8049-2
- Todari, M.J. (2019). *Tax Guide for Investment Advisors*, Toronto: Carswell, February, 610p. (71\$) ISBN 978-0-7798-8600-5
- Van Cauwenberghe, C. (2018). *Wealth Planning Strategies for Canadians 2019*, Toronto: Carswell, July, 750p. (73\$) ISBN 978-0-7798-8518-3
- Vidal, J.-P. (Ed.) (2018). *Introduction to International Tax in Canada*, 6<sup>th</sup> Edition, Toronto: Carswell Thompson Reuters, August, 1709p. (144\$) ISBN 978-0-7798-8332-5
- Vincent, F., Ranger, M (2018). *Transfer Pricing in Canada, 2018 Edition*, Toronto: Carswell Thompson Reuters, April, 1250p. (150\$) ISBN 978-0-7798-6731-8
- Viner, E. *Guide to the Taxation of R&D Expenses*, Toronto: Carswell. (470\$)

Recueil de cours en français

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- Boivin, N., Lemelin, N., Bachand, M. (2018). *Conformité fiscale des particuliers et des entreprises – Tome II – édition 2018-2019*, Collection Fiscalité expliquée, 378p. (Gratuit à fiscaliteuqtr.ca)
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  - Cours en ligne
  - Captation de cours
  - B.Q.I. en fiscalité (banque de questions informatisée en fiscalité)
  - wikiFISC
  
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### Autres volumes en français

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- Rhéaume, C. *Stratégies de planification utilisant des fiducies*, Toronto: CCH Wolters Kluwer. (99\$) ISBN 978-2-89366-667-9
- Rhéaume, C. *Utilisation des fiducies en planification fiscale et financière*, 3e édition, Toronto: CCH Wolters Kluwer, octobre. (199\$)
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### **Governmental Websites / Sites gouvernementaux**

Canada Revenue Agency (CRA) / Agence du revenu du Canada (ARC)	<a href="http://www.cra-arc.gc.ca/">http://www.cra-arc.gc.ca/</a>
Department of Finance Canada	<a href="http://www.fin.gc.ca/">http://www.fin.gc.ca/</a>
Department of Justice Canada	<a href="http://canada.justice.gc.ca">http://canada.justice.gc.ca</a>
Tax Court of Canada (TCC)	<a href="http://www.tcc-cci.gc.ca/">http://www.tcc-cci.gc.ca/</a>
Federal Court of Canada (FCC)	<a href="http://www.fct-cf.gc.ca/">http://www.fct-cf.gc.ca/</a>
Supreme Court of Canada (SCC)	<a href="http://www.scc-csc.gc.ca/">http://www.scc-csc.gc.ca/</a>
House of Commons	<a href="http://www.parl.gc.ca/">http://www.parl.gc.ca/</a>
Ministry of Finance Ontario, Tax Revenue Division	<a href="http://www.trd.fin.gov.on.ca/">http://www.trd.fin.gov.on.ca/</a>
Ministère des Finances Québec	<a href="http://www.finances.gouv.qc.ca/">http://www.finances.gouv.qc.ca/</a>
Ministère du Revenu du Québec	<a href="http://www.mrq.gouv.qc.ca/">http://www.mrq.gouv.qc.ca/</a>

### **Tax Associations / Associations fiscales**

There are two tax associations operating in Canada.

Canadian Tax Foundation (CTF) / Association canadienne d'études fiscales (ACEF)	<a href="http://www.ctf.ca/">http://www.ctf.ca/</a>
Association de planification fiscale et financière (APFF)	<a href="http://www.apff.org/">http://www.apff.org/</a>

An international association is also present in Canada.

International Fiscal Association (IFA)	<a href="http://www.ifacanada.org">http://www.ifacanada.org</a>
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## Tax Softwares / Logiciels fiscaux

Among the various Canadian tax software, examples are:

- \* Professional tax preparation softwares
  - Cantax Software (with CCH Wolters Kluwer textbooks) (cch.ca)
    - Cantax Software for Individual tax return (T1)
    - Cantax Software for Corporate tax return (T2)
  - Taxprep (with CCH Wolters Kluwer) (taxprep.com)
    - Personal Taxprep(T1)
    - Corporate Taxprep (T2)
    - Taxprep for Trusts (T3)
  - Profile (with Pearson and McGraw-Hill Ryerson textbooks) (profile.intuit.ca)
    - Profile Personal (T1)
    - Profile Corporate (T2)
    - Profile Trust (T3)
  
- \* Personal tax preparation softwares
  - TurboTax / turboimpôt (formerly QuickTax / Impôt Rapide) (turbotax.intuit.ca)
  - SimpleTax (simpletax.ca)
  - H&R BLock (hrblock.ca)
  - StudioTax (studiotax.com)
  - Ufile (ufile.ca)
  - GenuTax (genutax.ca)
  - AdvTax (aclasssoft.com)
  - EachTax (eachtax.com)