



SHARPEN YOUR CORPORATE TAX INSTINCTS WITH POWERFUL RESEARCH TOOLS

CORPORATE TAX CENTRE ON TAXNET PRO®

INTELLIGENT. EFFICIENT. POWERFUL.

Serious tax research starts with Taxnet Pro®. An intuitive interface and state-of-the-art technology deliver relevant, authoritative tax information – quickly and effortlessly. Intelligent, efficient, and powerful, Taxnet Pro is optimized for effective research.

Unparalleled content

With complete primary collections and extensive analytical materials, Taxnet Pro offers exclusive access to the current authoritative content that will give you clarity and insight into any tax issue.

Intuitive user interface

With seamless linking, comprehensive cross-referencing, and powerful search options, Taxnet Pro is designed for precision research that achieves better results.

Powerful technology

Powered by state-of-the-art technology, Taxnet Pro offers the fastest route to the relevant information that drives better business decisions.

Taxnet Pro®

High performance tax research in a class all its own.

What's in Corporate Tax Centre?

UNPARALLELED CONTENT

Corporate Tax Centre provides real-time reference information the tax professional needs, accessed from one convenient and easy-to-use landing page. The content is organized by tax practice specialty - International tax, Indirect tax, Scientific Research & Experimental Development (SR&ED), Transfer Pricing, Mergers & Acquisitions, and General Corporate.

TOOLS AND SOLUTIONS

Professionally prepared and interactive workflow solutions support the corporate tax professional with tax and analysis tools such as;

CHECKLISTS

Dynamic checklists provide direction on completing transactions and can be downloaded and manipulated in Word and saved to your hard drive. All of these checklists are exclusive to Corporate Tax Centre:

- 85 Rollovers Checklist
- 87 Amalgamations Checklist
- 88 Wind-up/Liquidation Checklist
- Stock Options Checklist
- Eligible Dividends Checklist
- Property Transferred to a Canadian Partnership
- Capital Dividend Election Checklist
- Acquisition of Control Checklist
- Employed vs. Self-Employed Checklist
- Advance Pricing Agreements ("APA") Submission Checklist
- CCPC Status & Corporate Status Checklist

PRACTICAL GUIDES, CALENDARS AND TRACKING SCHEDULES

- Capital Cost Allowance Guide
- Elections Guide
- McCarthy Tétrault Quick Reference Guide
- Corporate Tax Return and Provision Guide
- Corporate Compliance Calendar S-1 (overview), S-2 (calendar), S-3 (filing), S-4 (penalties)
- Canadian Personal Compliance Calendar
- U.S. Personal Compliance Calendar
- Legislative Tracking at a Glance

POWERFUL TAX CALCULATORS

Calculators to assist your analysis without leaving Taxnet Pro. With the exception of the *Date Plus x Days* and *Days Between Two Dates* calculators, all of the calculators listed below are exclusive to Corporate Tax Centre.

- Installment Interest Calculator
- Corporate Tax Integration & CCPC Threshold Calculator
- Capital Cost Allowance ("CCA") Map Calculator
- Future Value of a Single Sum Calculator
- Lease Deduction
- Payback Period Calculator
- Present Value of a Future Annuity
- Present Value of an Ordinary Annuity
- Present Value of a Single Sum
- Standby Charge Calculator
- Present Value of Capital Cost Allowance – Tax Shield Calculator
- Date Plus X Days
- Days Between Two Dates

TAX RATE TABLES

Corporate Tax Centre makes it easy to look up the most important tax tables without having to scroll through tables of contents, run searches, or look to other sources.

- Substantively Enacted Federal & Provincial Tax Rate Tables
- Automobile Limits
- Treaty Withholding Tax Rates & Status of Treaties

- Income & Capital Tax Rates
- Leasing Tax Rates
- Federal & Provincial/Territorial Tax Rates for Canadian Controlled Private Corporations (CCPCs)
- Federal & Provincial/Territorial Tax Rates for Non-CCPCs
- Federal and Provincial/Territorial Small Business Income Thresholds
- Provincial Manufacturing and Processing (M&P) Tax Incentives
- Federal Research and Development (R&D) Tax Incentives
- Provincial/Territorial Research and Development (R&D) Tax Incentives
- Provincial/Territorial Payroll and Health Fund Taxes
- Prescribed Interest Rates 2004-2010
- HST Rates – British Columbia & Ontario
- Prescribed Interest Rates 2004-2010
- Prescribed Interest Rates (Federal and Provincial)
- Prescribed Interest Rates for Leasing Rules
- Provincial Sales Tax Rates
- Foreign Exchange Rates – Annual Averages
- Foreign Exchange Rates – Monthly Averages

SUBMISSIONS

Corporate Tax Centre includes submissions from various associations and corporations to provide unique insights for the corporate tax professional.

GOVERNMENT DIRECTORIES

The Government Directories available on Corporate Tax Centre include:

CRA – Income Tax Rulings Directorate Directory

- Director General's Office
- Business and Partnerships Division
- Financial Sector and Exempt Entities Division
- International and Trusts Division
- Reorganizations and Resources Division
- Ontario Corporate Tax Division

CRA – International and Large Business Directorate Directory

- Director General's Office
- Aggressive Tax Planning Division
- Competent Authority Services Division
- International Tax Division
- Large Business and Program Integration Division

CRA – Excise and GST/HST Rulings Directorate Directory

- Director General's Office
- Public Service Bodies and Governments Division
- General Operations and Border Issues Division
- Financial Institutions and Real Property Division
- Excise Duties and Taxes Division

DEPARTMENT OF FINANCE

- Minister's Office, Deputy Minister's Office, Associate Deputy Minister's Office
- Tax Policy Branch – Senior Assistant Deputy Minister's Office
- Tax Policy Branch – Sales Tax Division
- Tax Policy Branch – Tax Legislation Division

OTHER TAX DIRECTORIES

- CRA Offices -- Canada Wide
- Provincial Tax Directory

BUDGETS

Corporate Tax Centre provides Federal budget documents with expert commentary dating back to 2005. In addition, provincial and territorial budgets are also included, dating back to 2005.

LEGISLATION

Corporate Tax Centre provides selected legislation and government documents relevant to corporate tax. Legislation on Corporate Tax Centre includes:

- Business and Companies Acts
- *Customs Act*
- Environmental Legislation
- *Excise Act*
- *Excise Tax Act* and GST Regulations
- Financial Administration Acts
- Fuel Tax
- Income & Capital Tax
- Insurance Acts
- International Financial Activity
- Interpretation Acts
- Partnership Acts
- Payroll Tax
- Pension Related Acts
- Property Related Acts
- Provincial Securities Legislation
- Remission Orders
- Reporting Standards
- Resource Tax
- Sales Tax
- Other Legislation

TREATIES AND AGREEMENTS

Corporate Tax Centre has compiled, in an easy to find manner, third party treaties to which Canada is not a signatory:

- United States – all U.S. treaties
- United Kingdom – all U.K. treaties
- Barbados – all Barbados treaties
- Tax Information Exchange Agreements
- Social Security Agreements

PRACTICE-SPECIFIC NEWS, INTERPRETATION, ANALYSIS AND KEY DOCUMENTS

Corporate Tax Centre makes it easy to find exactly what you are looking for, organized by corporate tax practice area:

- International Tax
- Transfer Pricing
- Mergers & Acquisitions
- SR&ED
- Indirect Tax
- General Corporate Tax

Corporate Tax Centre also includes practice-specific newsletters and executive briefs written by leading law and accounting firms including:

- McCarthy Tétrault on *International Tax*
- KPMG on *Transfer Pricing*
- Davies, Ward, Phillips and Vineberg LLP on *Mergers & Acquisitions*
- Deloitte's on *SR&ED*
- Blakes on *Indirect Tax*
- Various authors on *General Corporate Tax*

HARMONIZED SALES TAX (HST) CORNER

The Harmonized Sales Tax (HST) Corner in Corporate Tax Centre's Indirect Tax section provides subscribers with commentary and analysis from various tax accounting and tax law specialists on HST developments.

CGAO* TAX & INTERNATIONAL BUSINESS RESEARCH CENTRE – VERN KRISHNA

This new feature provides a quick way to view **current and archive articles from Vern Krishna**. Vern is the author of many texts in tax, international tax, and business law and numerous articles and case comments. His writings are frequently cited by the Supreme Court of Canada and the Tax Court of Canada. Krishna is currently the director of the CGA Ontario Tax & International Business Research Centre; and Tax Counsel, Mediator and Arbitrator in the Ottawa office of Borden Ladner Gervais; and he also teaches tax law at the University of Ottawa. Krishna has been active in both of his professions – law and accounting.

EVENTS CALENDAR AND IN THE KNOW

Keep in touch with what's happening in the corporate tax community.

The *Events Calendar* provides you with information about important events and dates relevant to corporate tax practice to keep you aware of upcoming events. You can e-mail Carswell with your own event for inclusion in Corporate Tax Centre.

In the Know keeps you informed about the tax community and can be used for recruiting purposes, to congratulate a peer, or to stay "in the loop".

To learn more about Corporate Tax Centre, register for a complimentary product demonstration webinar or contact your Account Representative.

**Create more time in your day. Get Taxnet Pro® now.
Call 1-866-609-5811**

INTUITIVE INTERFACE

Within Corporate Tax Centre, we gather valuable information from multiple sources and present it in a way that makes it easier for the tax professional to retrieve, saving time and effort and reducing risk of error and omission. Corporate Tax Centre enables tax professionals to accomplish more in less time, increasing productivity, reducing costs and ultimately improving the bottom line while still producing professional results.

- Search across all Corporate Tax Centre content by content type
- Fast access to breaking tax news and expert interpretation by practice area
- Save time with workflow tools including interactive calculators, checklists and quick reference tables plus instant access to submissions, treaties, and government directories
- Keep in touch with what's happening in the corporate tax community with Events Calendar and In the Know

SEARCH RESULTS THAT DEFY EXPECTATION

POWERFUL TECHNOLOGY

This year we are leveraging state-of-the-art technology from Thomson Reuters to bring you an enhanced Taxnet Pro[®], optimized for ease-of-use and efficiency. You'll fast forward directly to the relevant information you need, taking less time to get better results.

**Call 1-866-609-5811
or visit www.gettaxnetpro.com**

