

## SUMMARY TABLE OF CONTENTS

Summary .....	v
Quick Reference Tables .....	vii
Draft Legislation .....	ix
Tax Forms and Other Government Documents .....	xi
Glossary of Selected Acronyms .....	xiii
What's New .....	xix
Chapter 1 — Corporate Tax Filing and Payment Requirements .....	1
Chapter 2 — Net Income or Loss for Tax Purposes .....	129
Chapter 3 — Computation of Taxable Income .....	423
Chapter 4 — Capital Gains and Losses .....	497
Chapter 5 — Depreciation, Amortization, and Resource Deductions .....	605
Chapter 6 — Related Corporations and Non-Arm's Length Transactions .....	835
Chapter 7 — Non-Resident Corporations, Foreign Affiliates, and Functional Currency Reporting .....	939
Chapter 8 — Private Corporations .....	1079
Chapter 9 — Federal Investment Tax Credits .....	1203
Chapter 10 — Federal Taxes and Credits .....	1271
Chapter 11 — Provincial Taxes and Credits (Harmonized Provinces) .....	1341
Chapter 12 — Assessments, Audits, and Avoidance Rules .....	1427
Chapter 13 — Alberta .....	1553
Chapter 14 — Quebec .....	1579
Chapter 15 — Tax Provisions (Accounting) .....	1653
Index .....	1693

