

Quick Reference Card



CCH ONLINE

Java Version



Card applies to all subscriptions available through CCH Online.
Content and features vary depending on your subscriptions.
If features are greyed-out, contact your on-site
administrator/coordinator.



CCH

a Wolters Kluwer business

Our Interface



1

Menus and Toolbars

Use these options to navigate CCH Online

2

Table of Contents

Use these folders to browse content collections included in your subscription.

3

Viewing Area

This is the main viewing area of the site. Documents, Search Results, Search Forms, and selector screens are displayed here.



- | | | |
|--|--|---|
| <p>A. Go to Favourite search form</p> <p>B. Go to specific Tax Document</p> <p>C. View/Modify last search form used</p> <p>D. Show/Hide number of hits in the Table of Contents</p> <p>E. View the current document</p> <p>F. View the search results list</p> <p>G. View both current document and search results list – split screen</p> <p>H. Hide/Show Table of Contents</p> <p>I. View previous document in Table of Contents</p> | <p>J. View next document in Table of Contents</p> <p>K. View previous highlighted hit in the current document</p> <p>L. View next highlighted hit in the current document</p> <p>M. View previous document in the search results list</p> <p>N. View next document in the search results list</p> <p>O. Clear highlighting of hits</p> | <p>P. Email current document</p> <p>Q. Add current document to Briefcase</p> <p>R. Add a note to the current document</p> <p>S. Save current document / results list</p> <p>T. Print current document / results list</p> <p>U. Open help system</p> |
|--|--|---|

News Tracker

Stay up-to-date with late-breaking news with the **News Tracker** service. The News Tracker is updated daily and news is organized into **Today's News**, a **Ten Day Summary**, and **Past News** (last 60 days).

To browse the News Tracker folder:

Go to the topic in the Table of Contents and expand the News Tracker folder.

To view a list of News Tracker documents:

Click the News Tracker topic in the drop-down list **1** on the Home page and click GO.

Email Notification

Let CCH Online email news to you. Request an email alert containing links to the news document or have the actual documents delivered to you.

To set up email notification:

Follow the instructions in the Personalization Wizard to confirm your email address and enable email notification. Or, use the shortcut link **2** on the Home page.

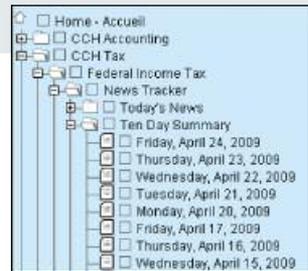


Table of Contents

All of your CCH subscriptions appear in the Table of Contents.

To view a document:

1. Click the + sign to expand the titles.
2. Click the title of the document you want to view.



Search Forms

Find what you're looking for quickly and easily by selecting a search form from the Search menu **3** or in the drop down list **4** on the home page. CCH Online search forms are organized by type:

- Go to Specific Document
- Case Search
- Contents Search
- Topic Search



Search Methods

Use **Assisted Boolean Search** to create the desired relationships between words. (Boolean Expanders may be used to generate additional words.)

OR

With **Boolean Search** selected, use **Boolean Connectors** and **Expanders** to formulate a search.

Search for: [Search Tips](#)

Select: Boolean Search Assisted Boolean Search

All of the above words
 Any of the above words
 This exact phrase
 All of the words within words of each other
 In any order
 In the same order

Exclude these words:

Search in: All items checked in Table of Contents
 All of the Table of Contents

Search for: [Search Tips](#)

Select: Boolean Search Assisted Boolean Search

Search in: All items checked in Table of Contents
 All of the Table of Contents



Expanders and Connectors

- **Expanders** are used to help generate search terms.
- **Connectors** are used to create a desired relationship between search words.

	Operator Description	Symbol	Example	Results
Expanders	Multiple Character Wildcard	*	valu*	value, valued, valuable, valuation...
	Single Character Wildcard	?	licen?e	license, licence
	Stemming (word from)	%	deduct%	deduct, deduction, deductible
	Synonym	\$	income\$	income, pay, salary, wage...
Connectors	And	AND & Space	one and two	contains both "one" and "two"
	Or	OR	me OR you	contains "me" or "you"
	Not	NOT	NOT him	does not contain "him"
	Exclusive Or	XOR	apples XOR oranges	"apples" or "oranges" but not both at once
	Ordered proximity	"xx"/#	"corporate tax law"/10	"corporate", "tax", and "law" with 10 words of each other. Terms must appear in the order typed.
	Unordered proximity	"xx"@#	"resource acquisition"@5	"resource" and "acquisition" with in 5 words of each. Terms may appear in any order.
Grouping	Phrase	"xx"	"to be or not"	the exact phrase "to be or not"
	Group by parentheses	()	(me & you) XOR (we & us)	both "me" and "you" or both "we" and "us" only but not with "me" and "you" as well as "we" and "us" in the same document

NOTE: For a full explanation of Boolean Expanders and Connectors click the Search Tips link on the search form.

Searching

Search by Topic:

To search by topic (Assisted Boolean):

1. From the Search menu, select a search form.
2. Click Assisted Boolean Search.
3. In the Search For field, type the words you want to search for.
4. Use Boolean Expanders to generate alternates for terms.
5. Use the drop-down options provided to create a desired relationship between terms.
6. Click Search.

To search by topic (Boolean):

1. From the Search menu, select a search form.
2. Click Boolean Search.
3. In the Search For field, type the words you want to search for.
4. Use Boolean Expanders to generate alternates for terms.
5. Use Boolean Connectors to create a desired relationship between terms.
6. Click Search.

Topic Search: Federal Income Tax

Search For: [Search List](#)

Select: Boolean Search Assisted Boolean Search

All of the above words
 Any of the above words
 The exact phrase
 All of the words within words of each other
 In any order
 In the same order

Exclude these words:

[Search](#) [Cancel](#) [Clear Search Form](#)

Restrict Search to:
To search all documents, including document types not listed here, leave everything unchecked. Click the check boxes to restrict the search to specific document types. Click + to expand the lists.

<input type="checkbox"/> News Tracker	<input type="checkbox"/> Private Rulings
<input checked="" type="checkbox"/> Statistics and Regulations	<input checked="" type="checkbox"/> CCH Commentary
<input checked="" type="checkbox"/> Administrative Documents	<input checked="" type="checkbox"/> CCH Researchletters
<input checked="" type="checkbox"/> Treaties	<input checked="" type="checkbox"/> Tax Topics
<input checked="" type="checkbox"/> Tax Case Digests	<input checked="" type="checkbox"/> Tax Notes
	<input checked="" type="checkbox"/> Tax Profiles

[Search](#) [Cancel](#) [Clear Search Form](#)

Search the Table of Contents or News Tracker:

To search the Table of Contents:

1. From the Search menu, select Contents Search.
2. In the Search For field, type the words you want to search for.
3. In the Table of Contents, check the items you want to look in. For example, the News Trackers.
4. Click the All Items Checked in the Table of Contents option or all the Table of Contents.
5. Click Search.

Contents Search

Search For: [Search List](#)

Select: Boolean Search Assisted Boolean Search

All of the above words

Home - Accueil
 CCH Accounting
 CCH Tax
 Federal Income Tax
 Goods and Services Tax
 Provincial Tax
 Corporation Capital Tax
 Financial and Estate Planning
 Byeline
 Federal Tax Practice

Go To Specific Document:

(CCH Tax or CCH Securities Law subscriptions only)

To go to a specific document:

1. From the Search menu, select an appropriate Go To Specific Document form.
2. From the In section, select a document class.
3. In the Locate field, type the reference following the format of the example that appears directly below the field.
4. Click Search.

Go to Specific Document

This form helps you locate securities documents quickly. Like a search form, it displays results in a hits list but the hits listed are links to the documents themselves, not to documents in which a search term appears.

Locate:

Go to Specific Document

This form helps you locate CCH Accounting documents quickly. Like a search form, it displays results in a hits list but the hits listed are links to the documents themselves, not to documents in which a search term appears.

Locate: (e.g., 100, 100(C), 2811(C), 2491) active business

Go to Specific Document

This form helps you locate tax documents quickly. Like a search form, it displays results in a hits list but the hits listed are links to the documents themselves, not to documents in which a search term appears.

Locate: (e.g., 100, 100(C), 2811(C), 2491) active business

Hit: (select the document types that you wish to search)

<input checked="" type="checkbox"/> Income Tax Act
<input type="checkbox"/> Estate Tax Act
<input type="checkbox"/> Income Tax Legislation
<input type="checkbox"/> Income Tax Application Rules
<input type="checkbox"/> Commentary on ITA Sections
<input type="checkbox"/> Interpretation Bulletins
<input type="checkbox"/> Information Circulars
<input type="checkbox"/> Advance Tax Rulings

Searching

Search by Case:

To find a case by name:

1. From the Search menu, select an appropriate Case Search form.
2. In the Search For field, type your keywords.
3. In the Additional Text Restriction section, click Case Name Only.
4. Click Search.

To search for cases by keyword:

1. From the Search menu, select an appropriate Case Search form.
2. In the Search For field, type your keywords.
3. Select any other options.
4. Click Search.

To find a case by another detail:

1. From the Search menu, select an appropriate Case Search form.
2. In the Search For field, type your keywords.
3. In the Optional Restrictions, specify the details you want to look for.
4. Click Search.

Case Search: CCH Tax Case Law

Search for: [Search List](#)

Select: Boolean Search Assisted Boolean Search

[Search](#) [Cancel](#) [Clear Search Form](#)

Restrict Search for:
Click the check boxes to restrict the search to specific case types. If no boxes are checked, all cases will be searched. Click + to expand the lists.

News Tracker Goods and Services Tax Cases
 Decision Tax Cases Provincial Tax Cases

Additional Text Restriction (select one only):

Entire text (Digest plus full text of judgment, if available)
 Case Name only (Quickly find a specific case)
 CCH Headnote only (Key words in case summary)
 CCH Digest only (Case name, headnote and summary)

Optional Restrictions (include any or none):

Court (e.g., Supreme Court of Canada)
 Before This Date (e.g., January 1, 1995)
 On or After This Date (e.g., January 1, 1972)
 ITA Section (e.g., 248 or 248(1))
 Judge (e.g., Laskin)
 Counsel (e.g., Stewart)

Topical Index:

Topical Indexes provide quick-and-easy access to valuable information in the various CCH products. Topical Indexes are available for various guides and can be accessed via the Table of Contents. Once you have located the Topical Index you would like to use simply:

1. Locate the topic you are interested in using the alphabetical topic list.
2. Click the topic title.
3. Select the document you want to view using the listing that now appears on the right side of the screen.

Topical Index

- A
- B
- Bad debts
- Balance due day
- Bank for International Settlements
- Bankruptcy and insolvency — see also Financial Institutions
- Banks — see also Financial Institutions
- Basic herd — see also Livestock
- Besiter bands — see Bonds and Debts
- Beneficiaries
- Benefits
- Beneficial societies — see Associations
- Beverages — see Food and Beverages
- Blind persons — see Disabled persons
- Blocked currency — see Foreign Currency

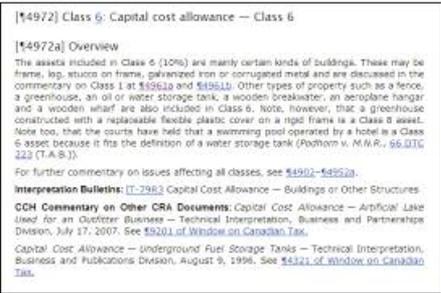
Bankruptcy and insolvency — see also [Business discontinuation](#); [Winding-up](#)

- alternative method year-end, additional business income [34.1\(8\)](#)
- bankrupt, defined [248\(1\)](#)
- child tax benefit [122.61\(3.1\)](#)
- corporations [128\(1\)](#)
- liability re transfers [160.4](#)
- estate of the bankrupt, defined [248\(1\)](#)
- GST credit [122.5\(7\)](#)
- individuals [128\(2\)](#)
- deductions re RRSP [128\(2\)\(d.1\)](#)
- deductions re RRSP where two taxation years [128\(2\)\(d.2\)](#)
- minimum tax carryover [120.2\(4\)](#)
- payments by trustees [227\(5\)](#)
- priority of Crown claim re withholding tax [227\(4.1\)](#)

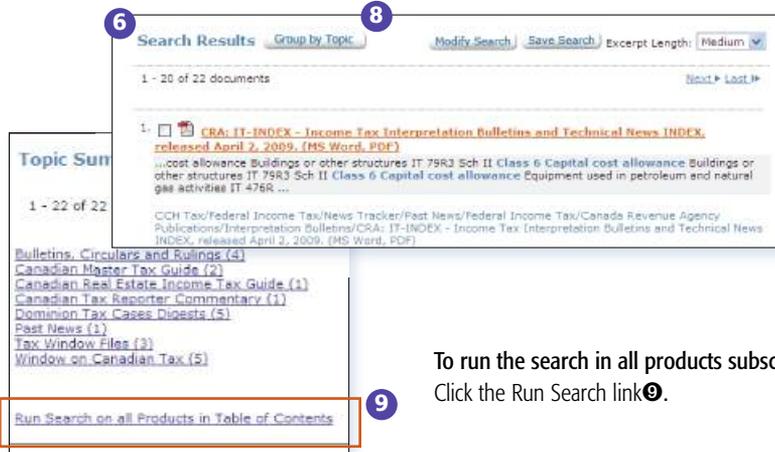
Reviewing Search Results

All documents matching your search criteria appear in the Search Results list ⑥.

To view a document listed in the Search Results:
Click the document title ⑦.



To view the Search Results organized by topic:
Click the Group by Topic button ⑧.



To run the search in all products subscribed to:
Click the Run Search link ⑨.

To navigate while viewing a document:



1. View next / previous document in the Table of Contents.
2. View next / previous highlighted hit in the current document.
3. View next / previous document in the Search Results list.

To switch between views:



1. View last search form used.
2. Show/Hide number of hits in Table of Contents
3. View current document.
4. View Search Results list.
5. View both current document and Search Results.
6. Hide / Show Table of Contents.

Tables of Concordance

CCH provides access to a number of Tables of Concordance to legislation. These tables compare legislation across various Canadian Jurisdictions. Hypertext links in the tables provide quick-and-easy access to the legislation listed.

Part V — Corporate Finance														
Subject	Can.	Alta.	B.C.	Man.	N.B.	Nfld.	N.S.	Ont.	P.E.I.	Que.	Sask.	N.W.T.	Man.	Yuk.
Shares	24(1)	26(1)	52(1)	24(1)	22(1)	46(1)	—	22(1)	13 (1)	13(1) 123.38 123.39	24(1)	25(1)	25 (1)	27 (1)
Transitional	24(2)	26(2)	—	24(2) 24(6)	—	46(2)	—	22(2)	—	—	24(2)	25(2)	25 (2)	27 (2)
Rights attached to shares	24(3)	26(3)	50(3)	24(4)	22(2)	47	—	22(3)	—	123.40 123.41	24(3)	25(3)	25 (3)	27 (3)
Rights to classes of shares	24(4)	26(4)	—	—	—	—	—	—	—	—	—	—	—	—

Part I — Application and Conflict of Laws													
Subject	Ont.	Alta.	B.C.	Man.	N.B.	Nfld.	N.S.	P.E.I.	Sask.	Man.	N.W.T.	Yuk.	
Application of Act, General	2	3(1) 3(2)	2(1) 2(2)	3(1) 3(2)	3(1) 3(2)	4(1) 4(2)	4(1) 4(2)	3(1) 3(2)	3(1) 3(2)	2(1) 2(2)	2(1) 2(2)	2 2	
Application to Crown	3	2	—	21	2(8)	3(6)	3(6)	—	3(8)	4	4	21	
Application and interpretation to promote interjurisdictional harmony	—	—	—	—	2(5)	3(5)	3(5)	2(5)	—	—	—	—	
Non-application of Act	4(1)	4	4	4	4	3	3	4	4	3	3	2	
Rights under Sale of Goods Act	4(2)	—	—	—	—	—	—	—	—	—	—	—	
Conflict of laws, location of collateral	3(1)	3(1)	3(1)	3(1)	3(1)	6(1)	6(1)	3(1)	3(1)	3(1)	3(1)	4(1)	

Special Icons



Conduct a citation search through all cases for judgments that reference this document.



Provides a link to subsequent decisions by a higher court.



Displays the footnotes.



Notes



Corresponding page number in the printed version.



Link to commentary on the case.



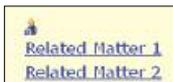
Link to PDF document.



The arrow shows that a hit is contained within a footnote or sub link. Click to expand or open.

New Related Matter Icon

A New Related Matter Icon now appears at the top of documents containing Related Matter. It provides quick-links to the valuable related matter information.



Related Sections: S 20(1)(a) Interest; s 20(2) Borrowed money

Interpretation Bulletin: Secondary — II-531 Interest Deductibility and Related Issues

Tax Profile Newsletter: January 1999: — Interest Deductibility and Financing Charges

Tax Window File: Interest Expense and Attribution of Income, Technical Interpretation, Financial Industries Division, May 16, 2000, CRA Document No. 2000-0015125

Deduction of Interest Incurred With Respect to Fraudulent Investment, Technical Interpretation, Financial Industries Division, June 28, 1999, CRA Document No. 9912092

Loss of Income Source — Interest on Funds Used to Acquire Partnership Interest, Technical Interpretation, Financial Industries Division, June 10, 1996, CRA Document No. 9611135

Related Matter

Printing, Saving, Storing, Annotating and Emailing Documents

To save a document:

1. Open (view) the document you want to save.
2. Click the Save icon on the toolbar. 
The Save Options page may appear depending on the document type being saved. HTML documents can be saved in their original format or converted to Rich Text Format (RTF).
3. Check the options you want, then click Save.

Note: To save more than one document at a time you must select Save Selected Document from the Document menu.

To print a document:

1. Open (view) the document you want to print.
2. Click the Print icon  on the toolbar. The Print Options page may appear depending on the document type being printed. For certain documents you have the option to exclude related matter and history.
3. Check the options you want, then click Print.
4. The browser's Print dialog appears. Check any required options, then click Print.

Note: To print more than one document at a time you must select Print Selected Documents from the Document menu.

To email a document:

1. Open (view) the document you want to email.
2. Click the Email icon  on the toolbar.
3. In the To field, type the recipient's email address.
4. In the Note field, type any comments you'd like send with the document (optional).
5. Click Send Email.

Your Briefcase

To add a document to your Briefcase:

1. Open (view) the document you want to add to your Briefcase.
2. Click the Briefcase icon  on the toolbar. A page containing the document title appears.
3. Click the Add button.

To view the contents of your Briefcase:

1. From the Tools menu, select Manage Briefcase.
2. Click a document to view it, OR check the documents you want to manage and select a command to execute.

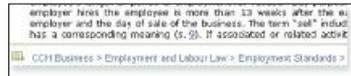
For multiple documents

Save Option	Function
Include document listing	Creates an additional file called DocumentListing.htm that lists all the saved documents.
Exclude related matter and history	Use this option if you do not want this information included.
ZIP archive (.ZIP)	Multiple documents will be saved in a ZIP format.
Self-extracting ZIP archive (.EXE)	Multiple documents will be saved in an EXE format.

Print Option	Function
Add page breaks between documents	Starts each document on a new page.
Exclude related matter and history	Use this option if you do not want this information printed.

To add a note to a document:

1. While viewing a document, click the Notes icon  in the toolbar.
2. A window opens. Type your note in the empty space provided.
3. Click the Save button.
4. The note appears at the bottom of the document page as represented by the Notes icon.



5. Click the Note icon  to open it.
6. Open the tools menu to manage notes (save, print, delete).

Need More Information?

Online Resources

Training web site
<http://www.training.cch.ca>

Training requests
training@cch.ca

CCH Online Getting Started Guide
<http://www.cchonline.ca/menushelp/GettingStartedGuide.pdf>

Technical Support
support@cch.ca

CCH Online Administrator's Guide
<http://www.cchonline.ca/menushelp/AdminGuide.pdf>

Feedback
onlinefeedback@cch.ca

CCH Online Quick Reference Card updates
<http://www.cchonline.ca/menushelp/QRC.pdf>

CCH Canadian Limited

90 Sheppard Avenue East
Suite 300, Toronto, ON
M2N 6X1

web: <http://www.cch.ca>
email: info@cch.ca

Customer Service

Toll-free Customer Service (Canada and USA)
Customer Service (Toronto)

1.800.268.4522
416.224.2248
cservice@cch.ca

Technical Support

Toll-free Technical Support (Canada and USA)
Technical Support (Toronto)

1.800.263.4983
416.250.8324

Important Information! Your library www.cchonline.ca

User Name:

Your CCH Online Profile Name:

Password:

Your CCH Profile Password:

Your CCH Account Number: