



# **Our Interface**



Menus and Toolbars Use these options to navigate CCH Online



### Table of Contents

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

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## Viewing Area

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

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search	view

- A. Go to Favourite search form
- B. Go to specific Tax Document
- C. View/Modify last search form used D. Show/Hide number of hits in the
- Table of Contents
- E. View the current document
- F. View the search results list
- G. View both current document and search results list - split screen
- H. Hide/Show Table of Contents
- I. View previous document in Table of Contents

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- J. View next document in Table of Contents
- K. View previous highlighted hit in the current document
- L. View next highlighted hit in the the current document
- M. View previous document in the search results list
- N. View next document in the search results list
- **O.** Clear highlighting of hits

P. Email current document

Т T

Q. Add current document to Briefcase

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- **R.** Add a note to the current document
- S. Save current document / results list
- T. Print current document / results list
- U. Open help system

# 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 ❶ 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 on the Home page.

News Tracker Late breaking news is posted as it becomes available on the News Trackers Federal Income Tax Set up email notification

# 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



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# Search Methods





### **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
	Multiple Character Wildcard	*	valu*	value, valued, valuable, valuation
lers	Single Character Wildcard	?	licen?e	license, licence
xpano	Stemming (word from)	%	deduct%	deduct, deduction, deductible
ш	Synonym	\$	income\$	income, pay, salary, wage
	And	AND & Space	e one and two	contains both "one" and "two"
	Or	OR	me OR you	contains "me" or "you"
s	Not	NOT	NOT him	does not contain "him"
ector	Exclusive Or	XOR	apples XOR oranges	"apples" or "oranges" but not both at once
Conn	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.
	Phrase	"xx"	"to be or not"	the exact phrase "to be or not"
Grouping	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.

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### 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.
- Click the All Items Checked in the Table of Contents option or all the Table of Contents.
- 5. Click Search.

Home - Accuell     CCH Accounting     CCH Tax	Contents Search	
Performent Income Tax     Performent In	Search for: Select:	Fresp deduction limit*         Search Tass           O Boolean Search         O Assisted Boolean Search           O All of the above words         O All of the above words

#### 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.
- In the Locate field, type the reference following the format of the example that appears directly below the field.
- 4. Click Search.

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# 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.
- In the Optional Restrictions, specify the details you want to look for.
- 4. Click Search.

#### Case Search: CCII Tax Case Law Search for: Ipson Baetch Tige select: · Boolean Search CAssisted Boolean Search search Cancel Clear Search Form) Restrict Search to: Old: the sheck between to restrict the search to specific case types. If no boxes are charled, all cases will be searched. Old: + to separal the lats. T News Tracker ☐ Goods and Services Tax Cases + ☐ Provincial Tax Cases Domission Tax Cases Additional Text Restriction (select one only): <sup>(\*)</sup> Entire text (Organi plus full text of judgement, if available) " Case Name only (Quickly find a specific case) COS Headsole only (Key words in case summary) CCR Digest only (Case name, headnate and summary) Optional Restrictions (include any or none): Court (4.g.: Signeres Court of Canada Sefere This Date (e.g. January 5, 1995) On or After This Defe (e.g. January 1, 1972) TTA Section (4.5 248\* or 248(1)) Judge (e.g., Lastin) Connections - Investory

### **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.
- Select the document you want to view using the listing that now appears on the right side of the screen.

C      C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C     C    C	Bankrupt of and insolvency — see also <u>Business discontinuation</u> ; <u>Winding-u</u> - alternative method year-end, additional business income <u>34.1(8)</u> - bankrupt, defined <u>248(1)</u> - child tax benefit <u>122.61(3.1)</u> - corporations <u>128(1)</u> - ilability re transfers <u>160.4</u> - estate of the bankrupt, defined <u>248(1)</u> - GST credit <u>122.5(7)</u> - individuals <u>128(2)</u> - deductions re RRSP <u>128(2)(d.1)</u> - deductions re RRSP <u>128(2)(d.1)</u> - deductions re RRSP <u>128(2)(d.1)</u>
	payments by trustees 227(5)     priority of Crown claim re withholding tax 227(6.1)

# **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  $\boldsymbol{O}$ .



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

[14972] Class 6: Capital cost allowance -- Class 6

#### 14972a Overview

[1497/28] OverNew The assets include in Class 6 (10%) are manly certain londs of buildings. These may be finner, log, stuice on finane, polyaoged rain or corrupted metal and are discussed in the commentary on Class 1st <u>556(6)</u> and <u>556(6)</u>. Other types of property such as 8 ercs, a greenfouse, an oil or water storage tank, a wooten breakwater, on aerophen hanger and a wooden manifer are also included in Class 6. Note, however, thus a greenhouse constructed with a registrability block build by the source and a wooden to esublish the source are sourced and that a wommen's policyperiod policyperiod by a hole in a Class 6 asset, because it this the definition of a water storage tank (Podnom v. M.M.R., <u>65.0005</u> 2023 (T.A.R.S).

For further commentary on issues affecting all classes, see <u>\$4902-\$4952a</u>.

Interpretation Bulletins: IT-79R3 Capital Cost Allowance - Buildings or Other Structures. CCH Commentary on Other CRA Documents: Capital Cost Allowance - Arthficial Lake Used for an Outfitter Business - Technical Interpretation, Business and Partnerships Used for an Outlitter Business - Technical Interpretation, Bu Division, July 17, 2007. See \$5201 of Window on Canadian Tax.

Capital Cost Allowance - Underground Fuel Scorage Tanks - Technical Interpretation, Business and Publications Division, August 9, 1996. See <u>#4321 of Window on Canadan</u> THIL.





- 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.
- 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.

Subject	Can.	Alta_	B.C.	Man.	N.B.	Nfld.	N.S.	On	t. P	E.I.	Que.	Sask.	H.W.T.	Nun. 1	Auk.		
Shares	24(1)	26(1)	52(1)	24(1)	22(1)	46(1)	-	22	(1) <u>1</u>	3	13(1) 123 38, 123 39	24(1)	25(1)	25 (1)	27 1)		
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# Printing, Saving, Storing, Annotating and Emailing Documents

### To save a document:

- 1. Open (view) the document you want to save.
- 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.
- 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 Solution 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:

- Open (view) the document you want to add to your Briefcase.
- 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.
- 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:

- While viewing a document, click the Notes icon in the toolbar.
- A window opens. Type your note in the empty space provided.
- 3. Click the Save button.
- 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

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

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

CCH Online Quick Reference Card updates http://www.cchonline.ca/menushelp/QRC.pdf Training requests training@cch.ca

Technical Support support@cch.ca

Feedback onlinefeedback@cch.ca

# **CCH Canadian Limited**

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

# **Customer Service**

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

## **Technical Support**

Toll-free Technical Support (Canada and USA) Technical Support (Toronto) web: http://www.cch.ca email: info@cch.ca

> 1.800.268.4522 416.224.2248 cservice@cch.ca

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:						