



# CCH ONLINE

Quick Reference Card

Java version

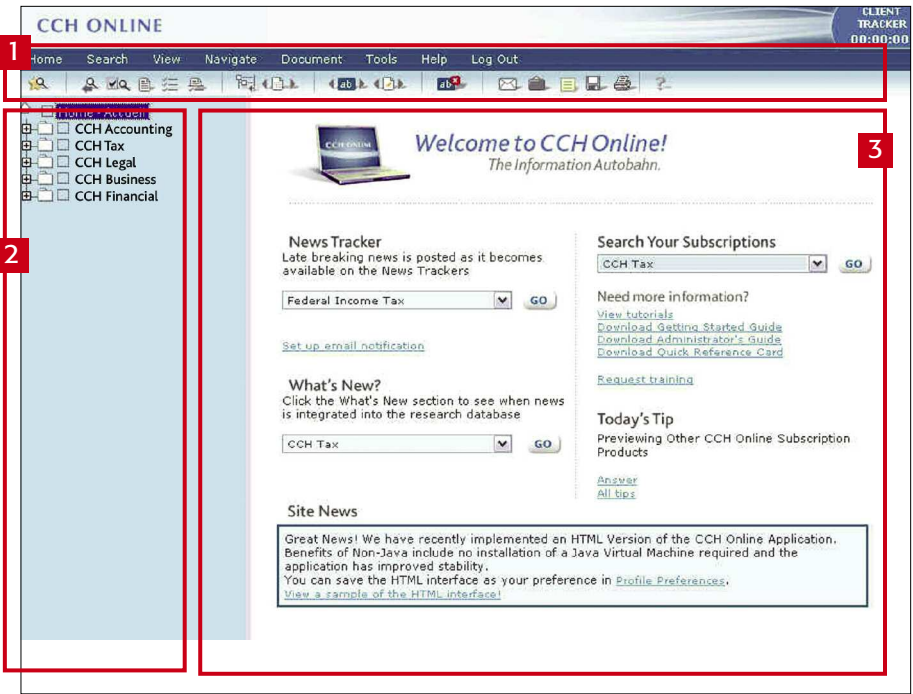


CCH

a Wolters Kluwer business

[www.cchonline.ca](http://www.cchonline.ca)

## Our Interface



1

### Menus and Toolbars

Use these options to navigate CCH Online.

2

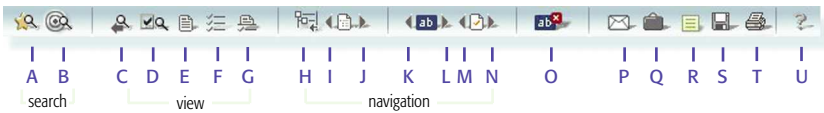
### Table of Contents

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.

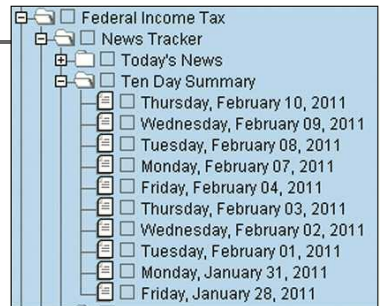


# Table of Contents

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.

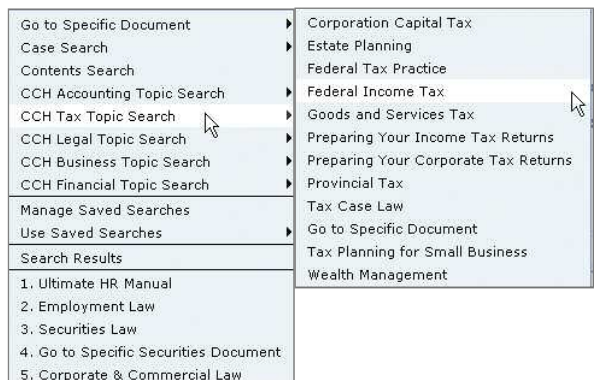


# Search Forms

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

**3**



# 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

## Contents Search

Search for:  [Search Tips](#) 5

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)	%	fall%	fall, falling, fell...
	Synonym	\$	income\$	income, pay, salary, wage...
Connectors	And	AND & Space	accountant and lawyer	contains both "accountant" and "lawyer"
	Or	OR	dividends OR interest	contains "dividends" or "interest"
	Not	NOT	NOT fraud	Does not contain "fraud"
	Exclusive Or	XOR	house XOR condominium	"house" or "condominium" but not both at once
	Ordered proximity	"xx"/#	"corporate tax law"/10	"corporate", "tax", and "law" within 10 words of each other. Terms must appear in the order typed.
	Unordered proximity	"xx"@#	"resource acquisition"@5	"resource" and "acquisition" within 5 words of each. Terms may appear in any order.
Grouping	Phrase	"xx"	"to be or not to be"	the exact phrase "to be or not to be"
	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 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](#) [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 checked="" type="checkbox"/> News Tracker	<input checked="" type="checkbox"/> Private Rulings
<input checked="" type="checkbox"/> Statutes and Regulations	<input checked="" type="checkbox"/> CCH Commentary
<input checked="" type="checkbox"/> Administrative Documents	<input checked="" type="checkbox"/> CCH Newsletters
<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 Profile

[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.
5. Click Search.

<ul style="list-style-type: none"> <li><input type="checkbox"/> Home - Accueil</li> <li><input type="checkbox"/> CCH Accounting</li> <li><input checked="" type="checkbox"/> CCH Tax</li> <li><input checked="" type="checkbox"/> Federal Income Tax</li> <li><input checked="" type="checkbox"/> Goods and Services Tax</li> <li><input checked="" type="checkbox"/> Provincial Tax</li> <li><input checked="" type="checkbox"/> Corporation Capital Tax</li> <li><input checked="" type="checkbox"/> Financial and Estate Planning</li> <li><input checked="" type="checkbox"/> Byeline</li> <li><input checked="" type="checkbox"/> Federal Tax Practice</li> </ul>	<p><b>Contents Search</b></p> <p>Search for: <input type="text" value="rrsp deduction limit*"/> <a href="#">Search Tips</a></p> <p>Select: <input type="radio"/> Boolean Search <input checked="" type="radio"/> Assisted Boolean Search</p> <p><input type="radio"/> All of the above words</p>
--	--

## Go To Specific Document: (CCH Tax, Accounting and 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 hit(s) list but the hits listed are links to the documents themselves, not to documents in which a search term appears.

Locate:  (e.g., 11-101, 45-106CP, 81-106P1)

**Go to Specific Document**

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

Locate:  (e.g., IFRS 3(6), IAS 7(14))

**Go to Specific Document**

This form helps you locate tax documents quickly. Like a search form, it displays results in a hit(s) 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(2), 20(1)(c), 248(1) active business)

In: (select the documents types that you wish to search)

- Income Tax Act
- Excise Tax Act
- Income Tax Regulations
- Income Tax Application Rules
- Commentary on ITA Section
- Commentary on ITA Regulation
- Interpretation Bulletins
- Information Circulars
- 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. In Additional Text Restrictions select one of the following: Entire text, Case Headnote or CCH Digest.
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 Tips](#)

Select:  Boolean Search  Assisted Boolean Search

**Restrict Search to:**  
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  
 Dominion Tax Cases  Provincial Tax Cases

**Additional Text Restriction (select one only):**

Entire text (Digest plus full text of judgement, 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 249(1))  
 Judge (e.g., Laskin)  
 Counsel (e.g., Greenspan)

## Topical Index:

Topical Indexes provide quick-and-easy access to valuable information in 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.



**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 [122.81\(3.1\)](#)
- 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.

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6.  **[14972] Class 6: Capital cost allowance — Class 6**  
 ...4972] **Class 6: Capital cost allowance — Class 6**  
 [14972a] Overview [14972a] Overview The assets inclu  
 ...See 14321 of Window on Canadian Tax. [14972c] Rel  
 assets [14972c] Related Cases: **Capital cost allowan**  
 pools Artificial pools on ...

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

[14972a] Overview

The assets included in Class 6 (10%) are mainly certain kinds of buildings. These may be frame, log, stucco on frame, galvanized iron or corrugated metal and are discussed in the commentary on Class 1 at 14961a and 14961b. Other types of property such as a fence, a greenhouse, an oil or water storage tank, a wooden breakwater, an aeroplane hangar and a wooden wharf are also included in Class 6. Note, however, that a greenhouse constructed with a replaceable flexible plastic cover on a rigid frame is a Class 8 asset. Note too, that the courts have held that a swimming pool operated by a hotel is a Class 6 asset because it fits the definition of a water storage tank (*Podhorn v. M.N.R.*, 66 DTC 223 (T.A.B.)).

For further commentary on issues affecting all classes, see 14902-14952a.

**Interpretation Bulletins:** IT-79R3 Capital Cost Allowance — Buildings or Other Structures

**CCH Commentary on Other CRA Documents:** *Capital Cost Allowance — Artificial Lake Used for an Outfitter Business* — Technical Interpretation, Business and Partnerships Division, July 17, 2007. See 149201 of Window on Canadian Tax.


*Capital Cost Allowance — Underground Fuel Storage Tanks* — Technical Interpretation, Business and Publications Division, August 9, 1996. See 14321 of Window on Canadian Tax.


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

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Search Results **Group by Topic** Modify Search Save Search Excerpt Length: Medium

1 - 20 of 22 documents Next Last

1.  **CRA: IT-INDEX - Income Tax Interpretation Bulletins and Technical News INDEX, released April 2, 2009. (MS Word, PDF)**  
 ...cost allowance Buildings or other structures IT 79R3 Sch II **Class 6 Capital cost allowance** Buildings or other structures IT 79R3 Sch II **Class 6 Capital cost allowance** Equipment used in petroleum and natural gas activities IT 476R ...  
 CCH Tax/Federal Income Tax/News Tracker/Past News/Federal Income Tax/Canada Revenue Agency Publications/Interpretation Bulletins/CRA: IT-INDEX - Income Tax Interpretation Bulletins and Technical News INDEX, released April 2, 2009. (MS Word, PDF)

2.  **IT-472 Capital cost allowance — Class 8 property**  
 ...as a component part of the greenhouse and subject to **capital cost allowance** at the **class 6** rate; (y)  
 Utility systems such as water pipes, electrical wiring ...

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Topic Summary  
 1 - 22 of 22 documents  
[Bulletins, Circulars and Canadian Master Tax](#)  
[Canadian Real Estate](#)  
[Canadian Tax Reports](#)  
[Dominion Tax Cases](#)  
[Past News \(1\)](#)  
[Tax Window Files \(3\)](#)  
[Window on Canadian Tax \(5\)](#)

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[Run Search on all Products in Table of Contents](#)

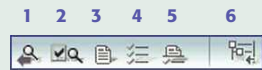
To run the search in all your subscription products:  
Click the Run Search link ⑨.

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.

# Features

## 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.	Nun.	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)	59(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)	58(1) 58(4) 59(1)	24(3)	22(3)	48	—	22(4)	—	48(1) 48(3) 123.40	24(4)	25(4)	25 (4)	27 (4)

## New Smart Charts

Smart Charts offer an innovative approach to accessing information. Find the answers you are looking for by using the simple point-and-click options provided in the relevant Smart Chart.

1. Select the appropriate smart chart for the list provided.
2. Using the template provided select the topic(s) of interest, and click next.

**TAX SMARTCHARTS**

INCOME TAX

- Personal Tax Rates and Credits
- Average Annual Exchange Rates

SALES AND COMMODITY TAXES

- Provincial Sales Tax Administration and Enforcement
- Provincial Commodity Tax Rates
- Provincial Sales Tax Exemptions
- PST Taxable Goods and Services

**CCH Smart Charts™**

**Personal Tax Rates and Credits**

[Open My Charts](#) | [Save Chart](#) | [Printer Friendly](#)

Prepared from information available as at July 1, 2010. Readers are advised to consult the le and the CCH Provincial Tax Reporters for further details or updates.

**Select Topic** (Step 1 of 3)

[Expand All Topics](#) | [Collapse All Topics](#)

**Topic**

- Tax Rates
- Personal Credits
- Tax Payable at Various Income Levels

3. Results appear in a chart format, with the answers clearly outlined and linking to both the legislation as well as the commentary.

## 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.



Case is under appeal

## Related Matter Icon


[Related Matter 1](#)  
[Related Matter 2](#)

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




# 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 Documents 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 box 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 to 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.

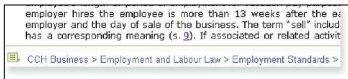
## For multiple documents


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

# Need More Information?

## ■ Online Resources

**Training web site**  
[www.training.cch.ca](http://www.training.cch.ca)

**CCH Online Getting Started Guide**  
[www.cchonline.ca/menushelp/GettingStartedGuide.pdf](http://www.cchonline.ca/menushelp/GettingStartedGuide.pdf)

**CCH Online Administrator's Guide**  
[www.cchonline.ca/menushelp/AdminGuide.pdf](http://www.cchonline.ca/menushelp/AdminGuide.pdf)

**Training requests**  
[training@cch.ca](mailto:training@cch.ca)

**Technical Support**  
[support@cch.ca](mailto:support@cch.ca)

**Feedback**  
[cservice@cch.ca](mailto:cservice@cch.ca)

## ■ CCH Canadian Limited

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M2N 6X1

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email: [cservice@cch.ca](mailto:cservice@cch.ca)

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

1.800.268.4522  
416.224.2248  
[cservice@cch.ca](mailto:cservice@cch.ca)

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

1.800.263.4983  
416.250.8324

This 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, or your CCH Account Representative.

Recommended for Optimal Performance:  
Internet Explorer 7 or higher  
Sun Java 5 or higher  
Adobe reader 6 or higher

## *Important Information!* Your library [www.cchonline.ca](http://www.cchonline.ca)

User Name:

Your CCH Online Profile Name:

Password:

Your CCH Profile Password:

Your CCH Account Number: