

COMMENT BACKGROUND

Number 252 – NOVEMBER/DECEMBER 2008

CHARITABLE DONATION THAT OFFERS DOUBLE DIP

Income Tax Act references:

- Subsection 149.1(1) – definition of qualified donee
- Paragraph 38(a.1) – taxable capital gain – donation of listed securities

RRSP MATURITY OPTIONS

Income Tax Act reference:

- Section 146 – Registered retirement savings plans

MOVING

Income Tax Act references:

- Section 62 – Moving Expenses
- Subsection 248(1) – definition of eligible relocation

Canada Revenue Agency material:

- Interpretation Bulletin IT-178R3 – Moving Expenses

Court decision reference:

- Dianne M. Giannakopoulos v. MNR, [1995] 2 CTC 326, 95 DTC 5477