

COMMENT BACKGROUND



Number 238 – JULY / AUGUST 2006

COMMON-LAW PARTNERS

Federal Income Tax Act reference:

- Subsection 248(1) – definition of common-law partner

Tax Court of Canada decision:

- Molnar, 2006 DTC 2289

LIPSON AND GAAR

Lipson, 2006 TCC 148

Her Majesty the Queen v. John R. Singleton (S.C.C.) 2001 DTC 5533

RETIREMENT PLANNING

For the Statistics Canada article quoted in this issue, go to:

<http://www.statcan.ca/english/freepub/75-001-XIE/1040675-001-XIE.pdf>.