Tax Topics

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COVID-19 UPDATE

Federal

Government Expands CERB and Boosts Wages for Essential Workers (April 15, 2020)

The federal government announced that it will expand eligibility for the Canada Emergency Response Benefit ("CERB"). Until recently, the benefit has only been available to workers:

- residing in Canada, who are at least 15 years old;
- who have stopped working because of COVID-19 and have not voluntarily quit their job;
- who had income of at least $5,000 in 2019 or in the 12 months prior to the date of their application; and
- who are or expect to be without employment or self-employment income for at least 14 consecutive days in the initial four-week period (or who expect to have no employment income in subsequent benefit periods).

Recognizing that there are people in need who are not eligible for the CERB under the existing criteria, the government will change the eligibility rules to:

- allow people to earn up to $1,000 per month while collecting the CERB;
- extend the CERB to seasonal workers who have exhausted their EI regular benefits and are unable to undertake their usual seasonal work as a result of the COVID-19 outbreak; and
- extend the CERB to workers who recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.

These changes will be retroactive to March 15, 2020, and more details will be provided soon.

The federal government also announced a wage increase for low-income essential workers. The government plans to work with the provinces and territories to cost-share a salary top-up for low-income essential workers via a federal transfer payment. Under this new transfer, the provinces and territories can provide a top-up for essential workers who earn less than $2,500 per month. Further details will be provided soon.

Wage Subsidy Payments Coming Soon (April 16, 2020)

According to the Canadian Press, members of the House of Commons Standing Committee on Finance were told that the online application portal for the 75% Canada Emergency Wage Subsidy will open on April 27. Officials expect to have 90% of claims processed by May 4 and payments will be distributed later that same week.

Government Provides More Loans To Aid Small Businesses (April 16, 2020)

The federal government has announced additional loans available to aid small businesses impacted by COVID-19.

Last month the government introduced the Canada Emergency Business Account ("CEBA"), which allows banks to provide government-guaranteed loans of up to $40,000, $10,000 of which is forgivable. The loans are interest-free for one year. Qualifying organizations must demonstrate that they paid between $50,000 to $1 million in total payroll in 2019. Repaying the balance of the loan on or before December 31, 2022 will result in loan forgiveness of 25%. Since the launch of the CEBA on April 9, 2020, more than 195,000 loans have been approved by financial institutions, extending more than $7.5 billion in credit to small businesses.

On April 16, the Prime Minister's office announced that the CEBA will be expanded to businesses that paid between $20,000 and $1.5 million in total payroll in 2019. This new range replaces the original range above (between $50,000 and $1 million).

The Prime Minister's office also announced that the government intends to introduce the Canada Emergency Commercial Rent Assistance ("CECRA") for small businesses. The program provides loans, including forgivable loans, to commercial property owners who will in turn lower or forgo the rent of small businesses for the months of April (retroactive), May, and June. Implementation of the program will require a partnership between the federal government and provincial and territorial governments, since property owner-tenant relationships are generally a provincial/territorial matter. More details will be provided soon.

Tax Court of Canada Cancels More Sittings (April 17, 2020)

The Chief Justice of the Tax Court of Canada has further cancelled all Tax Court of Canada sittings and conference calls scheduled from May 4, 2020 up to May 29, 2020, inclusively. Sittings that are scheduled beyond May 29, 2020 are expected to proceed, but the Chief Justice will monitor the situation and later reassess whether the sittings schedule will require further alterations. At this time, the Court has not determined how these cancelled hearings will be rescheduled.

The period beginning on March 16th, 2020 and ending on the day that is 60 days after the Court and its offices eventually reopen for the transaction of business will be excluded from the computation of time under:

- the *Tax Court of Canada Rules (General Procedure)*;
- all other Rules made under the *Tax Court of Canada Act* governing the conduct of matters that, pursuant to section 12 of the *Tax Court of Canada Act*, are under the Tax Court of Canada's jurisdiction;
- an Order or Direction of this Court.

Since statutory filing deadlines over which the Tax Court of Canada has no jurisdiction continue to apply, parties faced with a statutory deadline are encouraged to file their documents, including but not limited to any application for an extension of time, before the expiry of the statutory deadline, by fax or electronically using the Tax Court of Canada on-line filing system, in order to protect their rights.

In other cases where there are no statutory deadlines, parties are asked to wait and file other documents and requests once the Court reopens for the transaction of business.

More Support for Canadian Businesses (April 17, 2020)

On April 17, 2020, the Prime Minister announced the following new spending to support Canadian businesses and protect jobs:

- $675 million to give financing support to small and medium-sized businesses that are unable to access the government's existing COVID-19 support measures, through Canada's Regional Development Agencies.
- $287 million to support rural businesses and communities, including by providing them with much-needed access to capital through the Community Futures Network.
- $500 million to establish a COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations to help address the financial needs of affected organizations within these sectors so they can continue to support artists and athletes. This measure is consistent with the government's other existing COVID-19 support measures for wages and fixed costs for organizations.
- $250 million to assist innovative, early-stage companies that are unable to access existing COVID-19 business support, through the National Research Council of Canada's Industrial Research Assistance Program.

- $20.1 million in support for Futurpreneur Canada to continue to support young entrepreneurs across Canada who are facing challenges due to COVID-19. The funding will allow Futurpreneur Canada to provide payment relief for its clients for up to 12 months.

Furthermore, to support Canada's energy sector, the government will:

- Provide up to $1.72 billion, including funding to the governments of Alberta, Saskatchewan, and British Columbia, and the Alberta Orphan Well Association, to clean up orphan and/or inactive oil and gas wells — creating thousands of jobs and having lasting environmental benefits;
- Provide up to $750 million to create a new proposed Emissions Reduction Fund to reduce emissions in Canada's oil and gas sector, with a focus on methane. This fund will provide primarily repayable contributions to conventional and offshore oil and gas firms to support their investments to reduce greenhouse gas emissions. Of this amount, $75 million will be allocated to the offshore sector; and
- Expand eligibility for the new Business Credit Availability Program announced on March 13, 2020 to help Canadian businesses get the financing they need during this period of uncertainty. The support will be available to medium-sized businesses with larger financing needs, beginning with companies in Canada's energy sector, to help them maintain operations and keep their employees on the job.

The Prime Minister also announced up to $306.8 million in funding to help small and medium-sized Indigenous businesses, and to support Aboriginal Financial Institutions that offer financing to these businesses.

Provincial

Prince Edward Island (April 14, 2020)

The Post-Secondary Employment Program through Skills PEI will be expanded. The program supports 100% of student wages for government and non-government organizations and will now support 75% funding for the private sector, up from 50%.

Saskatchewan (April 9, 2020)

Saskatchewan small businesses will receive additional provincial support to help deal with current COVID-19 challenges through the new Saskatchewan Small Business Emergency Payment ("SSBEP"). The SSBEP provides a one-time grant for small and medium-sized enterprises directly affected by government public health orders related to COVID-19. Grants will be paid based on 15% of a business' monthly sales revenue, to a maximum of $5,000.

Yukon (April 9, 2020)

The Yukon Business Relief Program will help Yukon businesses that have experienced a 30% reduction in revenue and require immediate relief. Eligible businesses can apply for a grant of up to $30,000 per month to cover fixed costs from March 23 to May 22, 2020.

International

OECD Updates List of International COVID-19 Measures

On April 9, 2020, the OECD released an update to a spreadsheet hosted on its website that maps out all the various tax policy responses countries have taken to support individual and corporate taxpayers following the outbreak of COVID-19.

The first version of this spreadsheet — the COVID-19 tax policy and other measures "toolkit"— included measures that had been announced up until March 23, 2020. This was last updated on April 1, 2020.

The spreadsheet highlights that countries have responded to the declaration of COVID-19 as a pandemic with various measures, including:

- Extending tax payment and filing deadlines;
- Allowing taxpayers to defer payment;
- Remitting penalties and interest;
- Suspending debt recovery;
- Expediting refunds;

- Providing tax certainty;
- Relaxing audit and other enforcement policies;
- Enhancing services, including e-filing options; and
- Releasing guidance for taxpayers.

Ireland Expands COVID-19 Wage Subsidy

The Irish Government has announced changes to the Temporary Wage Subsidy Scheme ("TWSS") introduced to help employers retain staff during the coronavirus pandemic.

The TWSS was introduced on March 26, 2020. It enables employees, whose employers are affected by the pandemic, to receive support directly from their employer.

Under a transitional phase, the TWSS provides a maximum of €410 per week in respect of eligible employees, regardless of whether the employer makes an additional payment to the employee's earnings or not. In Phase Two of the scheme, by no later than April 20, the subsidy paid to employers will be based on each individual employee's average net weekly pay, subject to the maximum weekly tax-free amounts.

Finance Minister Paschal Donohoe has announced changes to the scheme which will affect those earning less than €500 a week (approximately €31,000 a year) and those earning over €586 a week (approximately €38,000 a year).

For employees with a previous average net pay of up to €412 a week — equivalent to almost €24,400 a year — the subsidy will be increased from 70 per cent to 85 per cent of their previous net weekly pay. For employees with a previous average net pay of between €412 and €500 a week — equivalent to an annual wage of between €24,400 and €31,000 — the subsidy will be up to €350 a week.

In respect of employees with a net pay of less than €412 per week, where an employer wishes to pay a greater level of top-up beyond the outstanding 15 per cent of previous pay in order to bring the employee's pay up to €350 per week, tapering will not be applied to the subsidy.

No changes are being made in respect of those whose previous average net pay was between €500 and €586 per week. They will continue to receive a subsidy of up to 70 per cent of their previous net income, up to a maximum of €410 a week.

For employees with a previous net pay in excess of €586 a week — equivalent to €38,000 a year — a tiered approach will apply. The maximum subsidy payable will remain €350 a week. Tapering of the subsidy will apply to all cases where the gross pay paid by the employer and the subsidy exceed the previous average net weekly pay.

The Government has also said that the subsidy will now be available to support employees where the average net pre-COVID-19 salary was €76,000 and their gross post-COVID-19 salary has fallen below €76,000. The tiered arrangement applicable to gross incomes in excess of €38,000 will apply in such circumstances.

Donohoe said:

> The Temporary Wage Subsidy Scheme was designed and introduced with great speed. This was done to ensure the greatest number of employees maintained the link with their employee *[sic]* during this difficult time. It stood to reason that there were anomalies that needed to be ironed out to ensure greater fairness and implementation of the scheme.

"We are working hard to ensure the impact and fallout from what is happening is minimized for our people to the greatest extent possible. [These] measures serve to reinforce that message and to offer additional comfort to employer and employees in the period ahead," Donohoe added.

The changes will apply for payroll with a pay date on or after May 4 and received by Revenue on or after that date. No backdating of the increased subsidy will apply. Revenue is making the necessary system changes to implement these amendments and to move to Phase Two of the scheme. This phase will see a personal subsidy amount paid in respect of each employee and the recoupment of any amounts overpaid to employers during the introductory interim phase.

According to Revenue figures, over 43,000 employers have registered for the scheme and over 26,000 of these have already received a refund. Over 255,000 employees have received at least one payment under the scheme, and approximately 84 per cent of employees have also received a top-up payment from their employer.

IRS Issues Statement on COVID-19 Corporate Tax Refund Claims

On April 8, 2020, the United States Internal Revenue Service ("IRS") issued a brief statement to acknowledge the concerns of taxpayers about a lack of clarity with regards to claiming refunds under the recently enacted CARES Act.

"The IRS is aware that there are questions from practitioners and taxpayers on the filing of corporate and/or individual refund claims that may be available under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)," the IRS stated.

"The IRS is currently exploring available options and expects to issue filing instructions in the coming days," the agency added.

The IRS urged taxpayers to await further instruction before utilizing traditional processes, with additional information to be posted on the agency's website in due course.

US IRS Extends More Tax Deadlines in Light of COVID-19

On April 9, 2020, the United States Treasury Department and the Internal Revenue Service announced extensions to more tax deadlines, covering individuals, trusts, estates, and corporations, among others.

Last month, the IRS announced that taxpayers generally have until July 15, 2020 to file and pay federal income taxes originally due on April 15. No late-filing penalty, late-payment penalty, or interest will be due.

Notice 2020-23 expands this relief to additional returns, tax payments and other actions. As a result, the extensions generally now apply to all taxpayers that have a filing or payment deadline falling on or after April 1, 2020 and before July 15, 2020. Individuals, trusts, estates, corporations, and other non-corporate tax filers qualify for the extra time. This means that anyone, including Americans who live and work abroad, can now wait until July 15 to file their 2019 federal income tax return and pay any tax due.

Besides the April 15 estimated tax payment, which was extended in a previous announcement, Notice 2020-23 also extends relief to estimated tax payments due on June 15, 2020. Therefore, any individual or corporation that has a quarterly estimated tax payment due on or after April 1, 2020 and before July 15, 2020 can delay payment until July 15, 2020 without penalty.

The deadline to claim a tax refund has also been extended from April 15 to July 15, including refund claims up to three years old.

Additionally, the IRS said that individuals and businesses can request a further extension of the filing deadline to October 15, 2020. However, any tax due must still be paid by July 15.

COVID-19: US IRS Provides Guidance for Taxpayers With Losses

On April 9, 2020, the United States Internal Revenue Service ("IRS") issued guidance providing tax relief under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act for taxpayers with net operating losses ("NOLs").

NOLs are normally subject to a taxable-income limitation, and they cannot be carried back to reduce income in a prior tax year. However, the CARES Act provides that NOLs arising in a tax year beginning in 2018, 2019, or 2020 can be carried back five years. The provision also temporarily removes the taxable income limitation to allow a NOL to fully offset income (currently, taxpayers can use NOLs to offset up to 80 per cent of taxable income). These changes will allow companies to utilize losses and amend prior year returns.

Additionally, the CARES Act modifies the loss limitation applicable to pass-through businesses and sole proprietors.

Revenue Procedure 2020-24 provides guidance to taxpayers with net operating losses that are carried back under the CARES Act by providing procedures for:

- waiving the carryback period in the case of a net operating loss arising in a taxable year beginning after December 31, 2017 and before January 1, 2021;
- disregarding certain amounts of foreign income subject to transition tax that would normally have been included as income during the five-year carryback period; and
- waiving a carryback period, reducing a carryback period, or revoking an election to waive a carryback period for a taxable year that began before January 1, 2018 and ended after December 31, 2017.

In Notice 2020-26, the IRS grants a six-month extension of time to file Form 1045 or Form 1139, as applicable, with respect to the carryback of a net operating loss that arose in any taxable year that began during calendar year 2018 and that ended on or before June 30, 2019. Individuals, trusts, and estates would file Form 1045, and corporations would file Form 1139.

Furthermore, on April 8, 2020 the IRS issued Revenue Procedure 2020-23, allowing eligible partnerships to file amended partnership returns using a Form 1065, US Return of Partnership Income, by checking the "Amended Return" box and issuing an amended Schedule K-1, Partner's Share of Income, Deductions, Credits, to each of its partners. Partnerships filing these amended returns should write "FILED PURSUANT TO REV PROC 2020-23" at the top of the amended return.

DENIAL OF ENHANCED SR&ED TAX CREDITS FOLLOWING TEST OF CCPC STATUS

— *Balaji (Bal) Katlai, Zeifmans LLP, Toronto*

Subsection 127(10.1) of the *Income Tax Act* (the "ITA") allows a Canadian-controlled private corporation ("CCPC") to access the scientific research and experimental development ("SR&ED") tax credit ("ITC") at an enhanced rate of 35% as opposed to the 15% non-refundable ITC that a non-CCPC can claim. For a typical CCPC, enhanced ITCs are a valuable source of cash flow and, further to claiming ITCs, it is not uncommon for a CCPC to undertake significant market capitalization — an option that can also include going public. Any such capitalization process typically involves a corporate reorganization of some sort. In cases of going public, a reorganization can also contemplate a plan that isolates the corporation going public from inadvertently having legal *de jure* control of the research corporation within the corporate group, preserving its CCPC status and allowing it to claim enhanced ITCs. However, the question remains whether legal control is sufficient for the purposes of claiming enhanced ITCs. This is a question of fact and the outcome in the Tax Court of Canada decision in *CO2 Solution Technologies Inc. c La Reine*, 2020 DTC 1002 (TCC), touches upon the underlying challenges and risks in reorganization plans that can taint CCPC status for the purposes of enhanced ITCs. While the subject of corporate control can become complex, the decision reaffirms that a test of CCPC status (at least for the purpose of claiming enhanced ITCs) is based on facts that are not necessarily tied to *de jure* control.

As brief case facts, CO2 Solutions Inc, a corporation with expertise in low-carbon technologies, invested in the development of new technologies for carbon capture and storage. For its development work, the corporation received ITCs until it became a public corporation ("Pubco") in 2004 following a reorganization. Subsequently, a new CCPC — CO2 Solutions Technologies (the "Taxpayer") — was incorporated and all the research and development work of CO2 Solutions was moved to this new taxpayer. As part of the reorganization, a trust was set up as the sole shareholder of the Taxpayer with Pubco holding an indirect interest in the Taxpayer through its subsidiaries — one of which was a beneficiary of the trust. Interestingly, the trust agreement required the trustees to be directors of Pubco, and if a director ceased to be a director of Pubco then this person would also cease to be a trustee of the trust. The taxpayer claimed enhanced ITCs as a CCPC since 2005. The 2009 ITC claim was challenged by the CRA and the Taxpayer appealed. In its defence, the Taxpayer relied on the premise that the trust had *de jure* control of the Taxpayer, and hence argued that it was a CCPC. The Tax Court, however, correctly ruled that the Taxpayer had indeed lost CCPC status on account of the 2004 corporate reorganization and hence also the benefits of an enhanced ITC.

At issue was whether the wording of the trust agreement precluded the Taxpayer from continuing to be a CCPC (despite being controlled by the trust which was its sole shareholder) for the purposes of claiming enhanced ITCs. The Court found it necessary to go beyond the registers of shareholders and directors to identify if the Taxpayer was subject to other forms of control — in this case a *de facto* control test. Herein lies the issue — the wording of the trust agreement made the director of Pubco the trustee of the trust, and the Court applied subsection 256(5.1) and concluded that Pubco indeed had *de facto* control, as being the dominant entity that had direct or indirect influence, the exercise of which would result in *de facto* control of the Taxpayer (see para. 69 of the judgment). The court concluded that the trust agreement was a legally binding agreement — an expression adopted by the Federal Court of Appeal in *McGillivray Restaurant Ltd. v. R.*, 2016 DTC 5048.

It is interesting to note that the Tax Court also recognized that the Taxpayer had no autonomy or financial independence from Pubco in its activities (para. 42). This implied that Pubco had influence over the Taxpayer both at the operational and financial level. This is an important observation, especially if the facts were to be analyzed within the context of subsection 256(5.11) which expands on subsection 256(5.1) — which, in the present case, would imply not limiting the questioning to determine if Pubco had the ability to influence the board of directors of the Taxpayer. While such an analysis was not required in the current case, it raises the important point that any corporate reorganization can still be subject to risks under subsection 256(5.11). Subsection 256(5.11) is poorly understood legislation which is broad in its scope of application and has limited guidance on its application. The only available interpretation to date is an internal technical interpretation released by Revenu Québec (17-037925-001, September25, 2017).

In summary, the Tax Court of Canada ruling is a key reminder of the importance for emerging Canadian technology corporations of constantly evaluating their control status (both *de jure* and *de facto*) for the purposes of ITCs. This is especially pertinent in the current environment, where many Canadian corporations are constantly seeking market capitalization — either via debt or equity. In fact, in its ruling, the Tax Court noted that it is not the court's, but the corporation's, responsibility to evaluate on an annual basis whether it continues to qualify as a CCPC, or whether there has been a change of control that can impact the CCPC status.

CURRENT ITEMS OF INTEREST

Government Clarifies Support for Canadian Journalism Measures

On April 17, 2020, the government released draft legislative proposals that would make adjustments to the journalism tax measures from Budget 2019. These changes would apply retroactively to the coming into force dates of each of the Budget 2019 measures. According to the government news release, these changes would:

- Allow news publishers and media organizations that receive support through the "Aid to Publishers" grant of the Canada Periodical Fund to qualify for the Canadian journalism labour tax credit.
- Remove the requirement that qualified Canadian journalism organizations be "primarily" engaged in the production of original news content and not be significantly engaged in the production of content to promote goods or services. Newsroom employees eligible for the labour tax credit would need to spend at least 75 per cent of their time engaged in the production of original written news content.
- Introduce an explicit mechanism for the CRA to revoke a qualified Canadian journalism organization's designation where it no longer meets the eligibility requirements. The CRA would be required to consider any advice provided by the Advisory Board before revoking an organization's designation.
- Clarify that only organizations that carry on "licensed" broadcasting undertakings are ineligible for the Canadian journalism labour tax credit.
- Enable the Canadian journalism labour tax credit to be allocated to active members of a qualifying journalism organization that is a partnership.
- Provide that the Canadian labour tax credit be prorated based on the proportion of an organization's taxation year during which it qualifies as a qualifying journalism organization.
- Enhance transparency by clarifying the CRA's authority to publish both the names of organizations whose digital news subscriptions are eligible for the subscription tax credit, as well as the qualifying subscriptions they offer, and require organizations to inform subscribers if their subscriptions cease to qualify for the credit.

RECENT CASES

Whether Minister justified in imposing on taxpayer penalties for gross negligence after accepting his VDP application

The taxpayer was the Chief Financial Officer and an indirect shareholder of Solaris Pharmaceuticals Inc. ("Solaris"). The Minister accepted the taxpayer's application under the Voluntary Disclosure Program (the "VDP"). Accordingly, in reassessments for 2006 to 2012 and in an assessment for 2013 (the "Initial Reassessments"), the Minister included in his income certain loan amounts relating to a number of loans made between Panamanian corporations in which he held shares. No penalties were included in the Initial Reassessments. Following a subsequent audit of both the taxpayer and Solaris, the Minister reassessed the taxpayer for 2006 to 2013, adding certain additional amounts to his income which had not been disclosed in his VDP application, and imposing penalties for gross negligence (the "Penalty Reassessments"). The taxpayer applied to the Federal Court for judicial review of the Minister's decision to issue the Penalty Reassessments. His arguments were: (a) that he had legitimate expectations that he would not be assessed with penalties after his application to the VDP was accepted; (b) that the Information Circular relating to the VDP is a public communication to taxpayers that, where an application to the VDP is accepted, the taxpayer will not be assessed with penalties; (c) that the doctrine of *functus officio* prevented the Minister, a public authority, from revisiting a past decision, and for the Minister to do so was a breach of the duty of procedural fairness; and (d) that the Minister was estopped from rendering the Penalty Reassessments, given the public promises and representations regarding the VDP in the Information Circular.

The taxpayer's application was dismissed. The taxpayer's arguments were untenable. The Minister is not barred from undertaking audit procedures even after the acceptance of the VDP, which was the situation in this case, and this fact was communicated to the taxpayer in the VDP Decision Letter. The doctrine of *functus officio*, moreover, was inapplicable in this case. In addition, to establish promissory estoppel one must show: (a) a promise that the promisor will conduct itself in a certain way in given circumstances; (b) reliance on that promise by the promisee; and (c) action on the promise to the promissee's detriment and/or the promisor's benefit. As the Minister contended, however, none of these three conditions was established by the taxpayer in this case. In conclusion, therefore, the Minister, in this case, did not breach the rules of procedural fairness in issuing the Penalty Reassessments, was not estopped from doing so, and did not act unreasonably.

¶50,475, *Grewal v. Canada (MNR)*, 2020 DTC 5030

INTERNATIONAL NEWS

US Finalizes Regulations on Hybrid Arrangements

On April 8, 2020, the United States Treasury Department and Internal Revenue Service published in the Federal Register final regulations providing guidance on rules regarding certain hybrid financial arrangements.

In particular, the document provides guidance regarding hybrid dividends and certain amounts paid or accrued pursuant to hybrid arrangements. These generally involve arrangements whereby US and foreign tax law classify a transaction or entity differently for tax purposes.

The document also contains final regulations relating to dual consolidated losses and entity classifications to prevent the same deduction from being claimed under the tax laws of both the United States and a foreign jurisdiction.

Finally, the document contains final regulations regarding information reporting to facilitate the administration of certain rules in the final regulations.

The final regulations affect taxpayers that would otherwise claim a deduction related to such amounts and certain shareholders of foreign corporations that pay or receive hybrid dividends.

These regulations are effective on April 8, 2020.

TAX TOPICS

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For Wolters Kluwer Canada Limited

Email: cservice@wolterskluwer.com *Phone: 1-800-268-4522 or (416) 224-2248 (Toronto)*

Wolters Kluwer Canada Limited
300-90 Sheppard Avenue East
Toronto ON M2N 6X1
1 800 268 4522 tel
1 800 461 4131 fax
www.wolterskluwer.ca