

- Income Tax Act reinterpretation**, 1:20-1, 25-6; 3:35; 15:9-10
 Advance rulings, reversals, 3:17; 9:18-21
 Ambush strategy, 3:15-5; 9:18; 13:38
 Appeals, \$1000 legal costs allowance, 3:27-8; 7:38-9; 11:5, 7
 Background, 4:8
 Case by case approach, 1:28; 3:17; 7:24, 29, 33, 37; 11:6-7
 Controlling, standardizing, non-legislative solutions, 1:21; 2:6-8;
 3:15-8, 36; 4:7; 6:9, 20-1; 9:26; 10:24, 31; 11:10, 19-20, 30;
 12:13-4; 13:27-9
Crafts are your Business, 9:6-7, 11-2
 Discussion, artistic community involving, 16:44
 Guidelines, flexibility, secrecy, 13:28-31; 16:12-3
 Legislation, proposals, 7:9, 11, 16, 26; 11:27; 14:5, 10; 15:11-2, 14;
 16:43
 Options, existing, 15:4, 9, 13-4
 Previous interpretation, reverting to, 4:5; 8:11; 11:24; 12:22
 Public participation, U.S. comparison, 3:13, 17
 Public policy changes, 15:11
 Reassessment, resulting hardship, 1:27-9; 2:5, 12-3; 3:26-7; 4:14, 17;
 6:13-4; 7:33-5; 11:23; 12:10-2; 16:25-6
 Revenue Department position, 2:15; 16:7-9, 11-3, 29-31
 Sazio case, 7:46
See also Film/filmmakers; Hobbyism; Musicians; Performing artists;
 Visual arts/artists
- Incorporation**, 7:28-30; 14:26
- Independent Film Alliance du Cinéma Indépendant** *see*
 Organizations/individuals appearing
- International Labour Office** *see* Special treatment
- Inventory**, assessing, 2:13, 15-6; 9:9, 21-3; 11:21-2, 27-8; 12:11, 19,
 21-4; 13:6, 16-8, 28; 15:21; 16:5
 Disney position, 5:12; 16:6, 31-2
 Market value, 5:10-5; 15:14
 Media misrepresenting, 13:7
 United Kingdom case, 13:7-8
See also Charitable donations
- Ireland**, artists' status, 1:22-3; 4:11; 8:6; 9:5; 11:14
- Kitchener-Waterloo Symphony Orchestra** *see* Musicians
- Lalonde**, Hon. Marc, references *see* Arts and Culture
- Lareau study** *see* Performing artists—Expenses; Quebec
- Law Union of Canada** *see* Organizations/individuals appearing
- Law Union of Ontario**, membership, 14:5
- League of Canadian Poets** *see* Appendices; Organizations/individuals
 appearing
- Legal Guide for Visual Artists**, 14:8
- Legge, Mr. B.J.** (Canadian Actors' Equity Association)
 Taxation of Visual and Performing Artists and Writers, 6:3-11, 13,
 16-20, 22, 29-30
- Lemay, Mrs. Jacqueline** (Conférence des associations de créateurs et
 créatrices du Québec)
 Taxation of Visual and Performing Artists and Writers, 12:3, 11,
 14-5, 28
- Libraries** *see* Authors
- MURB program**, 2:27-8; 15:11
- MacEwan, Rod**, references, 8:14
- MacLeod, Mr. Bruce H.** (Alliance of Canadian Cinema, Television
 and Radio Artists)
 Taxation of Visual and Performing Artists and Writers, 4:3-7, 9-14,
 16, 18-20
- Magnus Theatre**, 6:10
- Marston, Mr. Christopher** (Canadian Actors' Equity Association)
 Taxation of Visual and Performing Artists and Writers, 6:3, 12-4,
 17-8, 24-8
- Masters, Mr. Jack** (L—Thunder Bay—Nipigon)
 Actors, 6:10-1
 Apprenticeship, 2:26
 Arts and culture, 1:31; 2:14
 Canada Council, 2:12
 Definitions, 2:14, 26
 Hockey players, 1:31; 2:25
 Income Tax Act reinterpretation, 1:32-3; 2:12-3; 6:20-1
 Magnus Theatre, 6:10
 Revenue Department, 2:12
 Special treatment, 1:32-3; 2:25
 Taxation of Visual and Performing Artists and Writers, 1:25, 31-3;
 2:12-4, 25-6; 6:10-1, 20-1, 23-4
- McLean, Mr. Walter** (PC—Waterloo)
 Taxation of Visual and Performing Artists and Writers, 13:41-2
- Mermaid Theatre**
 Actors, employee status, 6:4, 6, 8, 12
 Disney study, 6:4
- Mis, Professor Walter** (Canadian Association of University Teachers)
 Taxation of Visual and Performing Artists and Writers, 3:3, 5-18,
 20-3, 25, 28, 30-5
- Model Agreements for Visual Artists**, 14:5
- Molinari, Rita**, references, 3:19
- Montreal Symphony Orchestra** *see* Musicians
- Moore, Mavor**, *Globe and Mail* article, 5:26; 8:20
- Moratorium**, 1:19, 38; 2:16, 24; 4:6-8; 5:13-4; 7:16-9, 21-3; 8:12; 9:6;
 10:6, 15-6, 24, 27; 11:11, 23; 12:14, 21; 13:29; 14:11; 15:10, 12;
 16:34
- Mount Alison University**, 3:26
- Movies** *see* Film/filmmakers
- Musicians**
 Calgary, Quebec, Winnipeg Symphony Orchestras, 10:12-3
 Competition, 10:14
 Contracts, 6:18-20; 10:10, 14, 17-23, 27-32; 13:23-5; 16:9
 Definition, 10:7
 Expenses, examples, 10:8-9, 12-4; 14:11, 17-8
 Income, 10:7; 14:13-4
 Kitchener-Waterloo Symphony Orchestra, 10:11, 29-30
 Reassessment, 10:15-6
 Reclassification, rationale, 10:16-7
 Rock groups, 13:41
 Self-employed status, Toronto, Montreal Symphony Orchestras,
 anomalies, 1:30-1; 6:8; 10:6-7, 9, 11, 20, 27-30; 13:4, 21, 28, 32;
 14:9; 16:9-10, 24, 34-5
 Semi-permanent employment, 10:13-5
 Special treatment, other countries, 10:12
 Touche Ross report, 10:5-6, 24