ACTRA see Alliance of Canadian Cinema, Television and Radio

Academics see Revenue Department: Teaching artists/writers

Accrual accounting method, 1:17; 2:8-9; 3:11-2, 33; 12:24; 14:23; 15:5, 12

Actors

The Beachcombers, cast reassessment, 16:25-6
Contracts, 6:5, 17-20, 24-5
Employee/self-employed designation, 6:6, 12-3, 16-8; 16:9, 24-7
Expenses, examples, 6:14-5, 20
Income, average, 6:24
Other income, acting expenses deductions, 6:27-9
Special treatment, 6:10-1
See also Performing artists; Unemployment insurance

Adams, Mr. C.T. (American Federation of Musicians of the United States and Canada)

Taxation of Visual and Performing Artists and Writers, 10:3

Allerton, Mr. Michael (Association of Canadian Orchestras)
Taxation of Visual and Performing Artists and Writers, 10:3-5, 8,
10-5, 26

Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)
Members, income, 4:11-2, 16
Membership, 4:4

American Federation of Musicians of the United States and Canada Membership, 10:5 See also Organizations/individuals appearing

Anthony, Mr. Brian (Canadian Conference of the Arts)
Taxation of Visual and Performing Artists and Writers, 1:6, 20-3, 26-33, 36, 38

Appelbaum-Hébert report, recommendations, 1:24; 11:28; 12:5; 14:6

Appendices

Canadian Artists' Representation, 5A:1-15 Canadian Conference of the Arts, 1A:1-19 League of Canadian Poets, 8A:5-9 Save the Arts in Canada, 11A:1-15 Writers Union of Canada, 8A:1-4

See also Organizations/individuals appearing

Apprenticeship/education/training, 2:25-6; 8:13, 16; 14:11-2, 18, 23-4 Cost, amortizing, 2:11 Performing artists, 7:22-3

Armstrong, Mrs. Mary (Independent Alliance du Cinéma Indépendant)
Taxation of Visual and Performing Artists and Writers, 11:3, 9,

14-6, 18, 20

Art galleries
Funding, 5:16-7
Operations, 9:16, 21
See also Art Gallery of Ontario; National Gallery

Art Gallery of Ontario see Charitable donations

Artists see Visual arts

Arts and culture

Beginning artists, 13:13, 37-8; 14:23-4, 28
Booth case, 14:10
Business status, reasonable expectation of profit, inappropriateness, 1:19; 2:15; 3:20, 28; 7:7; 11:30-2; 12:8; 13:12-3, 25-6, 41; 14:8-10; 15:6, 17-8; 16:33

Arts and culture-Cont.

Business status, reasonable expectation of profit,...—Cont.
Revenue Department position, cases, etc., 16:10-2, 16-7, 23, 36-43
See also Poets/poetry
Conference, socio-economic-legal matters, 12:5
Culture and Communication, Fox statement, 7:7-8
Development, interdepartmental co-operation, 5:27-8
Development/policies/programs, Revenue Department undermining, 1:19-20, 28, 31; 2:6, 14, 18; 3:18-9; 4:5, 8; 5:4-5, 23; 8:8; 13:15
Importance, 3:26-7, 4:4; 7:7; 8:6; 9:10; 12:6; 14:6
Industries see Audley, Paul
Lalonde statement, 11:5
Policy, 5:23
Public awareness, 2:11; 5:25-6
Value, defining, 11:28-9; 12:13
See also Television

Association of Canadian Orchestras

Background, 10:4
See also Organizations/individuals appearing

Audley, Paul, cultural industries study, 5:6; 7:8; 8:19-20

Authors, compensation for use of works by libraries, 1:38; 2:9

Basic exemption, \$15,000 proposal, 1:22, 24

The Beachcombers see Actors

Bellaire, Mr. Richard (Canadian Association of University Teachers)
Taxation of Visual and Performing Artists and Writers, 3:3, 19, 27,
30-1, 35

Berton, Pierre, references, 1:18; 5:25; 14:21

Block averaging, 6:7-8; 8:5; 12:24-5, 28; 13:14; 14:13, 24

Booth case see Arts and Culture-Beginning artists

Bosley, Mr. John (PC—Don Valley West)
Appelbaum-Hébert report, 11:28
Arts and culture, 11:28-32; 16:16-7, 36-40
Definitions, 11:12, 31
Film/filmmakers, 11:9-12
Income Tax Act reinterpretation, 11:10; 16:14-6
Moratorium, 11:11
Revenue Department, 11:9, 14, 19; 16:35-6, 44-8
Special treatment, 16:39
Taxation of Visual and Performing Artists and Writers, 11:9-14, 19-20, 28-32; 16:4, 13-7, 34-40, 42, 44-8

Briefs see Appendices

Brooks, Mr. Don S. (Revenue Department)
Taxation of Visual and Performing Artists and Writers, 16:3, 9-12, 14-6, 20, 22-4, 26-7, 34-5, 42, 45-8

Burghardt, Mr. Jack (L—London West; Parliamentary Secretary to Minister of Communications)

Minister of Communications)
ACTRA, 4:11
Art galleries, 5:16-7
Arts and culture, 5:27-8; 13:25-6; 16:40-3
Canada Council, 14:17
Charitable organizations, 9:14-5, 24
Crafts/craftspeople, 9:16-7
Definitions, 11:18; 14:6
Disney report, 3:35
Farmers/fishermen, 14:16
Film/filmmakers, 11:14-7
Hobbyism, 9:15; 15:14-4; 16:19-21
Income Tax Act reinterpretation, 4:17; 9:20; 10:31; 13:27-8; 15:13; 16:22, 43-4