

### CRA Trick Words:

Here is a list of “trick words” that link you directly to the Income Tax Act. If you use these words incorrectly, you may create “joinder” with the Taxpayer.

These are some of the **bad** words:

amount accrue	benefit beneficiary barter	compensation cost commerce comm. activity	disposition	employment employee employer exchange estate
fee	gift	he him his	income individual ind. contractor	
	licence lease labour legal repres... loss	money market marketing		office officer
person profit		representative remuneration registered	self-employed sale salary service sub-contractor	taxpayer trade transfer trustee taxable
supply	value	wages worker		you your

These are some of the **good** or **neutral** words:

private compensation	private contract	living soul
time & talent	private contract for hire	human being
private right to contract	without expectation of profit	flesh and blood
Canadian Bill of Rights	private benefit	Universal Declaration of Human Rights