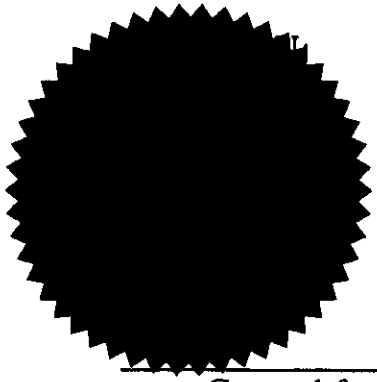


Tax Court of Canada



Cour canadienne de l'impôt

Docket: 2013-1530(IT)G



[REDACTED]

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Counsel for the Appellant:
Counsel for the Respondent:

Yan David Payne
Alisa Apostle

JUDGMENT

Upon reading the Consent to Judgment filed November 19, 2014;

The appeal from the reassessment made under the *Income Tax Act* for the Appellant's 2004, 2005, 2006 and 2007 taxation years is allowed and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment in accordance with the terms of the attached Consent to Judgment.

Signed at Ottawa, Canada, this 5th day of December 2014.

"V.A. Miller"

V.A. Miller J.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in the registry of the Tax Court of Canada.

Je CERTIFIE que le document susmentionné est une copie conforme à l'original déposé au greffe de la Cour canadienne de l'impôt.

Dated
Fait le

DEC 09 2014

For the Registrar / Procureur
Kathleen O'Connell

Appeals Processory / Greffier
Kathleen O'Connell

Tax Court of Canada



Cour canadienne de l'impôt

December 9, 2014

Yan David Payne
Payne Law Professional Corporation
Barristers and Solicitors
OFL Building, 15 Gervais Drive 6th Floor
Toronto, Ontario M3C 1Y8

Dear Sir/Madam:

RE: [REDACTED]
v. Her Majesty the Queen
2013-1530(IT)G

We enclose herewith a certified true copy of the Judgment rendered in accordance with the Consent filed by the parties in the above-noted matter.

Yours truly,

For the Registrar

Encl.

ADDRESS ALL COMMUNICATIONS
TO THE REGISTRAR

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GREFFIER

TEL./TÉL. : 1-800-927-5499

PRINCIPAL OFFICE/BUREAU PRINCIPAL
200 KENT STREET
200, RUE KENT
OTTAWA, ONTARIO
OTTAWA (ONTARIO) K1A 0M1
TEL./TÉL. : (613) 992-0901
FAX : (613) 957-9034

REGIONAL OFFICE/BUREAU REGIONAL
30 MCGILL STREET
30, RUE MCGILL
MONTREAL, QUEBEC
MONTREAL (QUEBEC) H2Y 3Z7
TEL./TÉL. : (514) 283-9912
FAX : (514) 496-1996

REGIONAL OFFICE/BUREAU REGIONAL
SUITE 200 / BUREAU 200
180 QUEEN STREET WEST
180, RUE QUEEN OUEST
TORONTO, ONTARIO
TORONTO (ONTARIO) M5V 3L6
TEL./TÉL. : (416) 973-9181
FAX : (416) 973-5944

REGIONAL OFFICE/BUREAU REGIONAL
18M TOWER / TOUR 18M
SUITE 300 / BUREAU 300
701 WEST GEORGIA STREET
701, RUE WEST GEORGIA
VANCOUVER, B.C.
VANCOUVER (C.-B.) V7Y 1K1
TEL./TÉL. : (604) 666-7987
FAX : (604) 666-7967

TAX COURT OF CANADA

BETWEEN:

[REDACTED]

Appellant,

- and -

Toronto

Nov 19, 14

C. Jorde

HER MAJESTY THE QUEEN

Respondent.

CONSENT TO JUDGMENT

The Appellant and the Respondent, by their counsel, hereby consent to judgment allowing the appeals for the 2004, 2005, 2006 and 2007 taxation years, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that,

1. For the 2004 taxation year:

- the Appellant's unreported income, net of GST, assessed in the amount of \$142,179 be reduced by the amount of \$102,822, resulting in total unreported income, net of GST, of \$39,357;
- GST will be adjusted in accordance with the reduction to unreported income;

2. For the 2005 taxation year:

- the Appellant's unreported income, net of GST, assessed in the amount of \$170,185 be reduced by the amount of \$133,592, resulting in total unreported income of \$36,593;
- GST will be adjusted in accordance with the reduction to unreported income;

3. For the 2006 taxation year:

- the Appellant's unreported income, net of GST, assessed in the amount of \$104,318 be reduced by the amount of \$78,456 resulting in total unreported income of \$25,862;
- GST will be adjusted in accordance with the reduction to unreported income;

4. For the 2007 taxation year:

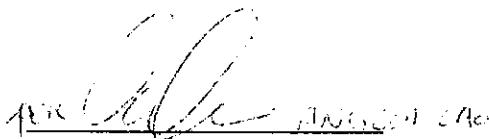
- the Appellant's unreported income, net of GST, assessed in the amount of \$158,299 be reduced by the amount of \$104,584, resulting in total unreported income of \$53,715;
- GST will be adjusted in accordance with the reduction to unreported income;

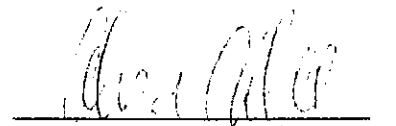
5. the gross negligence penalties assessed pursuant to subsection 163(2) of the *Income Tax Act* are to be vacated;

6. Each party shall bear their own cost of the appeals and

7. the Appellant is not entitled to any further relief.

Signed at Toronto, this 18th day of November, 2014.


Yan David Payne
Counsel for the Appellant


Alisa Apostle
Counsel for the Respondent