Court File No. 2015-1068(IT)G

VAW
new

TAX COURT OF CANADA

BETWEEN:

RICHARD COOPER

Appellant,

and

HER MAJESTY THE QUEEN

Respondent.

NOTICE OF APPEAL – GENERAL PROCEDURE

I. ADDRESS OF THE APPELLANT

1. The Appellant's residential address and address for delivery is:

3450 Lord Nelson Way
Victoria, BC
V8P 5T9

II. ASSESSMENTS UNDER APPEAL

2. The Appellant, Richard Cooper, appeals from the notices of assessment issued by the Minister dated June 12, 2012 assessing penalties pursuant to subsections 162(7), 162(10), and 162(10.1) of the *Income Tax Act* (Canada) (the Act) and interest thereon in respect of his 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009 and 2010 taxation years (collectively, the "**Assessments**").

3. The Appellant also appeals from the notices of reassessment issued by the Minister dated June 21, 2012 assessing tax on additional income, and assessing penalties pursuant to subsection 163(2) of the Act and consequential provincial penalties, and interest on both such tax and penalties in respect of his 2005, 2007, and 2010 taxation years (collectively, the "**Reassessments**").

4. The Appellant received nil assessments issued by the Minister on June 21, 2012 in respect of his 2002, 2006, 2008 and 2009 taxation years (collectively, the "**Nil Assessments**").

5. The Appellant duly objected to the Assessments and Reassessments by notice of objection. In response to the Appellant's objection, the Minister issued a notice of confirmation dated December 9, 2014 (the "**Confirmation**").

6. The Appellant appeals the Assessments and Reassessments to this Honourable Court pursuant to paragraph 169(1)(a) of the Act.

III. STATEMENT OF FACTS

The Appellant

7. The Appellant was a resident of South Africa until the early 1990s, where his father (Peter Marshall Cooper) ("**Father**") was a businessman. The Appellant was not a legal or tax expert nor was he privy to the details of the structure of Father's affairs. As such, the Appellant relied on the advice of Father. In turn, in structuring his own affairs, Father sought, considered and relied upon the advice of respected professional tax and business law advisors.

8. In the 1960s, in or around the time of the Appellant's birth, Father consulted with such advisors in order to structure his affairs in South Africa. On the advice of those advisors, a corporate and trust structure (the "**First Structure**") was established for the holding and eventual disposition of Father's business assets.

9. In the early 1990's, Father caused his business to be disposed of.

10. In 1994, Father and his spouse emigrated from South Africa to the United States. They came to reside in the area of Portland Oregon at that time. The Appellant and his brother followed in 1996.

11. In the mid-1990s, the Appellant, his parents and brother determined to emigrate from the United States and become residents of Canada. The Appellant's sister chose to remain a resident of the United States.

12. Prior to Father's migration to Canada, he sought advice from Ernst & Young LLP. On Ernst & Young LLP's advice, on November 19, 1996 a new trust was settled ("**Ogral Trust**") to which the assets previously held in the First Structure were transferred. The beneficiaries of Ogral Trust included the Appellant's parents, the Appellant, the Appellant's siblings, and certain charitable entities (Imperial Cancer Research, the Royal National Institute for the Blind, Help the Aged, and the Jewish Blind Society).

13. In 1996 or 1997, Father and his spouse migrated to Canada. At that time, special rules in section 94 of the Act (the "**Immigration Trust Rules**") permitted the establishment of a trust for the benefit of persons becoming resident in Canada, which trust would be exempt from Canadian tax on its earnings for a five-year period. Father intended Ogral Trust not be subject to Canadian tax under the provisions then in force, or at least to benefit from the tax exemption provided for under the Immigration Trust Rules.

14. The Appellant became resident in Canada for purposes of the Act in 1998.

15. Changes to the rules in section 94 were under discussion by the Canadian Department of Finance prior to and leading up to the time at which it was understood the five-year tax exemption for Ogral Trust would expire. Proposed changes to section 94 went through seven different drafts over 13 years, including drafts issued on: June 22, 2000; August 2, 2001; October 11, 2002; October 30, 2003; July 18, 2005; November 9, 2006; August 27, 2010; and October 24, 2012. Of

those seven drafts, two became bills put before Parliament: the draft issued on November 9, 2006 (Bills C-33 and C-10, neither of which became law); and the draft issued on October 24, 2012 (Bill C-48, which became law on June 26, 2013).

16. In response to uncertainties generated by the foregoing fluctuating proposed amendments to section 94 at that time, the Trustees and Father sought and obtained sophisticated professional advice as to possible alternatives to Ogral Trust which would not be subject to these uncertainties. The Appellant was not party to the discussions held with the Trustees, Father and the advisors.

17. The professional advice sought by the Trustees of Ogral Trust and Father eventually included written opinions from KPMG LLP and from Fraser Milner Casgrain LLP (now Dentons LLP).

18. The foregoing advice reflected the following course of action.

    a. A corporation, Ogral Company Limited ("**Ogral Company**") would be established under the Isle of Man Companies Act 1931 as amended to that time. The attributes of Ogral Company would be as described below.

    b. Ogral Company would be appointed a beneficiary of Ogral Trust.

    c. The corpus of Ogral Trust would be distributed directly to Ogral Company in the capacity of the latter as a beneficiary of Ogral Trust.

19. The foregoing transactions were undertaken through late 2001 and 2002, and the assets of Ogral Trust were transferred to Ogral Company. At no time were the assets of Ogral Trust acquired by the Appellant or any member of his family.

Ogral Company

20. The key features of Ogral Company are as follows:

    a. Ogral Company is a "company limited by guarantee" formed under the Isle of Man Companies Act 1931 as amended.

b. Ogral Company has two classes of voting shares: Class A shares and Class B shares.

c. At the time of formation of Ogral Company, the sole shareholder of the Class A shares was Lochside Limited, an Isle of Man corporation controlled by Singer & Friedlander Trust Company (Isle of Man) Limited (the "**Class A Shareholder**").

d. At the time of formation of Ogral Company, the sole shareholder of the Class B shares was Korderry Limited, an Isle of Man corporation controlled by Paul Dougherty & Associates (the "**Class B Shareholder**").

e. The Class A Shareholder and the Class B Shareholder (collectively, the "**Shareholders**") were each entitled to participate in distributions out of profits, retained earnings or assets of Ogral Company to a maximum of £4000 per year and were entitled to a return of the capital associated with their shares on the dissolution of Ogral Company.

f. Ogral Company was entitled, on the unanimous decision of the board of directors, to make gifts of any of its assets, income or capital, to any "Eligible Person" (as that term was defined in the constating documents of Ogral Company). Those constating documents designate as Eligible Persons: the Appellant, Father and his spouse, the Appellant's brother and his spouse, and the Appellant and his brother's lineal descendants. Those constating documents also named as "Default Eligible Person" a trust named "C Safety Trust", but to the best knowledge of the Appellant no such entity was yet required or has to date been formed.

g. Ogral Company had one "non-shareholder member" as provided for in the constating documents of the company (the "**Non-Shareholder Member**"). The Non-Shareholder Member was Portrush Limited, a British Virgin Islands company controlled by Mr. Del Elgersma, a resident of Canada unrelated to the Appellant. The Non-Shareholder

Member held no shares in Ogral Company, but held certain voting rights in respect of Ogral Company as described herein.

h. Ogral Company has a board of directors of three members. Each of the two Shareholders and the Non-Shareholder Member is entitled to designate one member of the board of directors of Ogral Company. The initial board of directors of Ogral Company consisted of Del Elgersma (designated by Portrush Limited, the Non-Shareholder Member), Paul Dougherty (designated by Korderry Limited, the Class B shareholder), and Nigel Scott (designated by Lochside Limited, the Class A shareholder). Nigel Scott was subsequently replaced on the board by Anne Cooper-Woods.

i. The Non-Shareholder Member has a right to vote with the Shareholders on certain fundamental matters including changes to the authorized or issued share capital of Ogral Company, a change in the provisions of the articles of Ogral Company with respect of distribution of income or capital, accumulated retained earnings or assets of Ogral Company, changes to the board of directors, certain liquidation matters, and the identification, appointment or removal of Eligible Persons as defined.

21. Neither the Appellant nor his brother nor Father was at any time a Shareholder or the Non-Shareholder Member of Ogral Company, nor a direct or indirect holder of shares of either a Shareholder or the Non-Shareholder Member of Ogral Company.

22. Neither the Appellant nor his brother nor Father was at any time a director of Ogral Company.

23. At no time has there been any agency or other agreement providing for Ogral Company to act as nominee or agent on behalf of the Appellant.

24. At no time has there been any agency or other agreement providing for either the Shareholders or the Non-Shareholder Member to act as nominee or agent on behalf of the Appellant.

25. At no time has the Appellant or any member of his family had a right under the constating documents of Ogral Company or any other agreement to require the distribution or transfer of any assets of Ogral Company to them.

26. The constating documents permitted Ogral Company on unanimous resolution of the directors to make gifts of any assets of Ogral Company to an "Eligible Person" as defined. However, the constating documents did not require Ogral Company to make any such gifts at any time except on dissolution of Ogral Company. On dissolution of Ogral Company the constating documents required the directors to distribute the assets of Ogral Company to one or more "Eligible Persons" but did not require the directors to distribute such assets to any particular "Eligible Person" or "Eligible Persons".

27. Father did from time to time make requests of the directors of Ogral Company that Ogral Company make gifts to him or other members of his family. In accordance with their fiduciary obligations, the directors gave due consideration to such requests and did in fact approve such gifts from Ogral Company from time to time.

28. On the authority of its directors Ogral Company retained Simcocks Trust Limited, Goldman Sachs International: Private Wealth Management, UBS AG, Zurich, and Baker Ellis Asset Management LLC (collectively, the "**Investment Managers**") to manage the investment portfolio of Ogral Company.

29. Ogral Company initially retained Singer & Friedlander Trust Company (Isle of Man) Limited (subsequently Simcocks Trust Limited, which was later renamed IQE Limted) to manage the books and records of Ogral Company, including the maintenance of bank accounts and the managing of financial statements and records (collectively, the "**Financial Managers**").

30. Ogral Company paid fees to the Investment Managers and the Financial Managers for their services in the ordinary course.

31. The assets of Ogral Company were held largely in marketable securities. These securities were held for the purposes of earning income in a manner common to normal retail investors and were not actively traded in the manner undertaken by a "trader or dealer in securities", as that term is used for purposes of the Act. As such, Ogral Company earned interest and dividend income, realized gains and losses on the disposition of securities and incurred expenses for its own management and for the management of its investments.

IV. APPELLANT'S TAX FILING AND THE MINISTER'S REASSESSMENTS

32. The Appellant's taxation years were filed and initially assessed as follows:

Taxation year	Date Originally filed	Initial assessment date
2002	March 28, 2003	August 12, 2003
2003	N/A	N/A
2004	N/A	N/A
2005	April 25, 2006	July 10, 2006
2006	April 29, 2007	November 5, 2007
2007	April 20, 2008	July 17, 2008
2008	April 30, 2009	October 26, 2009
2009	April 22, 2010	May 10, 2010
2010	April 5, 2011	April 27, 2011

33. The Minister issued the Assessments on June 12, 2012. The Assessments applied penalties under subsections 162(7), 162(10) and 162(10.1). The basis asserted by the Minister for the Assessments was that the Appellant had failed to furnish Form T1135 as required and that this failure was made "knowingly or under circumstances amount to gross negligence."

34. The Minister issued the Reassessments on June 21, 2012.

35. The basis asserted by the Minister for the Reassessments was:

- that the Appellant was a "true owner" of the investment accounts of Ogral Company;
- that a "sham" existed such that the normal reassessment period would not apply; and
- that penalties pursuant to subsection 163(2) of the Act apply.

The Minister originally proposed alternative bases for the Reassessments, but abandoned those alternative bases for assessment in issuing the Reassessments. The Reassessments were issued on the basis that the formation and maintenance of Ogral Company and all related transaction constituted a "sham" and that the assets of Ogral Company and any income gains or losses realized by Ogral Company on those assets belonged to Father as to 2/3rds and belonged to the Appellant and his brother as to 1/6 each.

36. The Confirmation expresses the position of the Minister that the "purported property, directors, and shareholders of the offshore corporation, [Ogral Company] … is [Ogral Company's] real property (the Coopers are the true and beneficial owners of the bank and investment accounts with Ogral Company holding the property as agent or nominee for the benefit of the Coopers)." On this basis it concludes that the structure is a "sham" and that the Appellant "knew the income and offshore investments existed and was [his], yet knowingly and wilfully failed to report the same."

37. The Confirmation also confirms the non-application of the "normal reassessment period" on the basis that the Appellant was "wilfully negligent" and confirms the application of penalties under subsections 162(7), 162(10) and (10.1) and 163(2).

38. The Confirmation does not rely on the alternative positions initially asserted but subsequently abandoned by the Minister.

V. ISSUES TO BE DECIDED

39. The issues in this appeal are:

- whether the Appellant is a "true owner" of the investment accounts of Ogral Company;
- if the Appellant is a "true owner" of the investment accounts of Ogral Company, which the Appellant maintains he is not, whether:
  - the inclusion in income reflected on the Reassessments should be only one-half of the capital gains recognized by Ogral Company, should recognize the deduction of professional and advisory fees incurred by Ogral Company in order to earn its income, and should recognize the deduction of losses incurred by Ogral Company in some years against income earned by Ogral Company in other years;
  - the Reassessments and Assessments issued in respect of taxation years 2008 and prior are beyond the "normal reassessment period";
  - whether penalties pursuant to subsections 162(7), 162(10) and (10.1) in respect of the failure to file Form T1135 and subsection 163(2) in respect of unreported income are appropriately applied in the circumstances.

40. The Appellant's positions on the issues in dispute are as follows:

- It is the position of the Appellant that as a matter of law the Appellant was neither a beneficial nor a legal owner of the assets of Ogral Company. It is further the position of the Appellant that the term "true owner" relied upon by the Minister has no legal meaning beyond the term "owner" and as such provides no additional foundation for the Assessments or Reassessments.
- In the alternative, if the Appellant is a "true owner" of the Assets of Ogral Company (which the Appellant maintains he is not) then it is the Appellant's position that:
  - the inclusion in income reflected on the Reassessments should be only one-half of the capital gains recognized by Ogral Company, should recognize the deduction of

professional and advisory fees incurred by Ogral Company in order to earn its income, and should recognize the deduction of losses incurred by Ogral Company in some years against income earned by Ogral Company in other years.

- the Reassessments and Assessments issued in respect of taxation years 2008 and prior are beyond the "normal reassessment period", and that the Minister has not satisfied the onus required by subparagraph 152(4)(a)(i) for reassessing or assessing these taxation years beyond the "normal reassessment period";
- the Appellant exercised due diligence in respect of his affairs in issue and, therefore, subsection 162(7) should not apply; and
- the Appellant did not act knowingly or in circumstances amount to gross negligence as required by subsections 162(10), 162(10.1) and 163(2).

VI. STATUTORY PROVISIONS RELIED ON

41. The Appellant relies, *inter alia,* on paragraphs 18(1)(b), 20(1)(bb) and sections 38, 39, 40, 152, 162, 163, and 233.3.

VII. REASONS

"True Ownership"

42. The term "true owner" used in the reasons provided by the Minister in support of the Assessments and Reassessments, and reiterated in the Confirmation, is not a term having specific legal import. That said, it appears that the Minister's assertion of "true ownership" is based upon the position that there is an agency or nominee relationship between the Appellant and Ogral Company.

43. There was no explicit or implicit appointment of Ogral Company or any of its directors or shareholders as agent or nominee of the Appellant or of any other person.

44. The parties never intended that Ogral Company hold its assets as agent or nominee for the Appellant, and Ogral Company did not do so.

- Ogral Company was not required to convey title of its assets to Father, the Appellant or any other member of their families on demand. While the Appellant may have had some informal expectation of acquiring assets of Ogral Company at some indefinite future time, following actions that may or may not occur, this would not make the Appellant the beneficial owner of those assets prior to such actions.

- Ogral Company did not act strictly on Father's instructions, and neither received nor acted on either instructions or requests from the Appellant, but had independent or discretionary powers with respect to its assets. Ogral Company had managerial and operational control over its own assets. Neither a non-binding letter of wishes nor a desire to ensure that the directors of Ogral Company be unable to collude to take advantage of the assets of Ogral Company for their own purposes results in the Appellant having beneficial ownership of the assets of Ogral Company.

- While some small number of banking and similar documents prepared by third parties read in isolation may raise some confusion as to the legal relationship between Ogral Company and Father, those documents are not evidence of Father's intention, much less that of the Appellant, or the legal relationships of the parties. Such third party documents simply cannot create legal relationships contrary to those intended and created by the parties themselves.

45. The Appellant had only limited knowledge as to the nature and corporate structure of Ogral Company, and even less knowledge as to the quantum of assets thereof. As such, the proposition espoused by the Minister that the Appellant should have made Canadian tax filings based on the proposition that he was an owner of assets the nature and quantum of which were largely unknown to him is simply not supportable.

46. It is the Appellant's position that the structure was simply not a "sham".

47. Father in this case undertook significant effort and obtained substantial professional advice to ensure that the legal relationships created were precisely those reflected in their income tax filings. The Reassessments and Confirmation are premised on the notion that the Appellant "knew the income and offshore investments existed and [were his], yet knowingly and wilfully failed to report the same." This is simply untrue. Neither the Appellant nor Father had "knowledge" that the income and assets realized by Ogral Company were "his". To the contrary, Father took great pains, including obtaining advice from more than one reputable professional advisor, to ensure that the assets in question were not and had never become "his" or those of any other member of his family. To the extent that he was in a position to even be aware of any specifics as to the establishment and maintenance of Ogral Company, the Appellant relied on the advice of Father and Father's reputable professional advisors that the assets in question were not and had never become "his". The Appellant had no reason to question the advice he received and he continues to hold this view.

48. At no time did the Appellant attempt to present his relationships with Ogral Company as different from what he believed them to be. It remains the Appellant's position that the relationships between the parties are as they were originally intended and he was advised. If this Court were to later determine that the relationships are different than the parties intended this would not be sufficient for a finding of sham as it clearly cannot be the case that the Appellant "knew" in hindsight what the Minister asserts.

49. The structure was not a sham as alleged by the Minister; further, to the extent that the Appellant had any knowledge thereof, he relied on extensive professional advice provided to and thoughtfully, deliberately, and carefully assessed by Father and filed in accordance with that advice as to the legal effect of the relationships between the parties. This is exactly the situation to which the "normal reassessment period" limitation in the Act is intended to apply.

Calculation of Income

50. If, notwithstanding the foregoing, the Appellant is the "true owner" of the assets of Ogral Company and that results in an inclusion in the Appellant's income of the income of Ogral Company, then it is the Appellant's position that substantially all of the amounts to be included in income are gains on capital account, only one-half of which are included in income under the Act.

51. Neither Ogral Company nor the Appellant is a trader or dealer in securities such that the assets of Ogral Company would have been held on income account. As such, if the Minister is correct that the Appellant is the "true owner" of the assets of Ogral Company such that he should recognize 1/6 of the income of Ogral Company computed for purposes of the Act, then only 1/6 of one-half of gains realized on the disposition of the investments should be included in the Appellant's income.

52. Consistent with the Minister's theory that the assets held by Ogral Company were assets of the Appellant (to the extent of 1/6 hereof), normal investment advisory and management fees and expenses should be deductible in computing income. The Minister specifically disallowed the deduction of such expenses.

Statute-Barred Period

53. The "normal reassessment period" in respect of the Appellant's 2005 and 2007 income tax returns had passed when the Reassessments in respect of those taxation years were issued.

54. The "normal reassessment period" in respect of the Appellant's 2002, 2005, 2006, 2007, and 2008 taxation years had also passed when the Assessments in respect of those taxation years were issued. Penalties assessed under Part I are subject to the same limitations as any other assessment under that Part.

55. For the Minister to be able to assess, reassess or additionally assess income tax in respect of years that are beyond the "normal reassessment period", subsection 152(4) requires that there be a

"misrepresentation that is attributable to neglect, carelessness or willful default". The onus is on the Minister to prove that these requirements are met.

56. While the reasons provided by the Minister for the Assessments and Reassessments allege that the structure was a sham and that "a sham constitutes a misrepresentation attributable to wilful default" the Confirmation alleges simply that the Appellant was "wilfully negligent". Thus, it is now unclear to the Appellant whether the Minister is alleging there was a misrepresentation due to wilful default or to some form of negligence.

57. The Minister must establish that the Appellant did not exhibit the "standard of care" of "a wise and prudent person" in filing his returns in order to uphold reassessing the Appellant for additional tax beyond the "normal reassessment period". In light of the fact that the Appellant had limited knowledge of, and certainly no material involvement with or right to knowledge with respect to, the establishment, structure or assets of Ogral Company, accepting the fact that Father had requested, reviewed, considered and relied on the extensive advice of well-respected and trusted tax and legal advisors is the action of a wise and prudent person.

58. It is the Appellant's position that there was simply no misrepresentation attributable to either negligence or wilful default in these circumstances.

Penalties

59. The Minister has applied the following penalties.

- In respect of the Appellant's failure to file foreign reporting for T1135:
    - subsection 162(7) – failure to comply;
    - subsection 162(10) – failure to furnish foreign-based information; and
    - subsection 162(10.1) – additional penalty.
- In respect of the Appellant's failure to report income:

- subsection 163(2) – false statements and omissions.

60. For the reasons discussed above, it is the position of the Appellant that he was not required to file a Form T1135 information return pursuant to section 233.3 as he did not have specified foreign property exceeding $100,000. As such, no penalty under subsections 162(7), (10) or (10.1) should apply.

61. However, even if the Appellant were required to file a Form T1135 pursuant to section 233.3, it is the position of the Appellant that the Minister must demonstrate beyond a fair and reasonable doubt that the Appellant acted either "knowingly or under circumstances amounting to gross negligence" for penalties under subsections 162(10) and (10.1) to be exigible and that this standard is not met in the circumstances.

62. Further, it is the position of the Appellant that the Minister has also not satisfied the onus required to apply penalties pursuant to subsection 163(2). For subsection 163(2) to apply, the Minister must also demonstrate that the Appellant acted either "knowingly, or under circumstances amounting to gross negligence."

63. Gross negligence in these circumstances has been defined as "a high degree of negligence tantamount to intentional acting, an indifference as to whether the law is complied with or not." Subsection 163(2) is a penal provision and as such the burden on the Minister is much higher than when the Minister seeks only to assess, reassess or additionally assess beyond the statutory limitation. If there was a fair and reasonable doubt, the Appellant should receive the benefit of that doubt.

64. As noted above, Father considered extensive professional advice which indicated that his affairs had been structured in accordance with the law which was in the process of considerable change. It would take 13 years, seven drafts, and three Bills (two of which never became law) before the

law was enacted; in the face of that uncertainty, the Appellant exercised exactly that degree of prudence required.

65. The Appellant neither intentionally acted nor was indifferent as to whether the law was complied with or not as is evidenced by the extensive advice considered and followed. To the contrary, it is the position of the Appellant that he exercised appropriate due diligence in the circumstances. Even if the Court were to find that the legal relationships between the parties were not what was intended, which it is the Appellant's position it should not, the penalties are "unduly high in the circumstances… and it is hard to imagine how such high penalties enhance compliance with the Act."

VIII. RELIEF SOUGHT

66. The Appellant respectfully requests that this Honourable Court order the Minister to vacate the Reassessments and Assessments on the basis that the Appellant did not own the assets of Ogral Company, and to reverse any and all interest and penalties resulting or consequential on the Reassessments and Assessments.

67. Alternatively, the Appellant requests that this Honourable Court order the Minister to reassess the Appellant on the basis that

- taxation years 2008 and prior are statute-barred and the Assessments and Reassessments for any taxation year 2008 and prior ought to be vacated along with any consequential interest,
- for Reassessments in respect of any taxation year that is not statute-barred,
    - gains resulting from the disposition of securities held by Ogral Company were on capital account, and
    - fees paid by Ogral Company to the Investment Managers should be deducted,

- all penalties resulting from the Assessments or Reassessments for any taxation year that is not statute-barred be vacated, and
- interest be varied accordingly.

68. The Appellant respectfully requests its costs in this appeal.

69. In addition to the specific relief requested above, the Appellant requests that he be entitled to such consequential relief, including correlative adjustments to any applicable provincial penalties, and alternative relief as the Honorable Court may consider warranted in the circumstances.

DATED at Vancouver, in the Province of British Columbia, this 9th day of March, 2015.

KPMG Law LLP
(Counsel for the Appellant)

P. Mark Meredith
Jacqueline A. Fehr

900-777 Dunsmuir St.
Vancouver BC
V7Y 1K3

Telephone: (604) 218-7213/ (604)-257-4246
Facsimile: (604) 257-4242

Tax Court of Canada **Notice of Appeal - General Procedure**

Type of Appeal Income Tax Act	TCC USE ONLY Ref. #: WEB616891 Appeal no.: _____
Taxation Year(s) or Period of Assessment or Assessment Number(s) 2002-2010	
Date of Reassessment, Confirmation or Decision received from CCRA (dd/mm/yyyy) 09/12/2014	
Name and Address of Appellant Richard Cooper 3450 Lord Nelson Way Victoria British Columbia V8P 5T9 Canada	**Appellant Telephone number(s):** Residential: Business: Ext: Fax: Cellular:

Representative Name Mark Meredith **Address** 900-777 Dunsmuir st. Vancouver British Columbia V7Y 1K3 Canada	**Type of Representation** Lawyer **Representative Telephone number(s):** Business: Ext: Fax: Cellular:

Date: _____ **Signature:** _____

Reason for the Appeal

See attached.

KPMG LAW LLP/KPMG CABINET JURIDIQUE
S.R.L./S.E.N.C.R.L.
BAY ADELAIDE CTR.
4600- 333 BAY ST.
TORONTO, ON M5H 2S5

TD CANADA TRUST
TORONTO-DOMINION CENTRE BRANCH
55 KING ST. W. & BAY ST.
TORONTO, ONTARIO M5K 1A2
10202-004

80000604

DATE 04032015
D D M M Y Y Y Y

**********Five Hundred Fifty and 00/100 $*********550.00

PAY TO THE ORDER OF **Receiver General for Canada**

KPMG LAW LLP/KPMG CABINET JURIDIQUE
S.R.L./S.E.N.C.R.L.

PER _____

Notes: Filing fee for m#635-0001 WEB616891

⑈80000604⑈ ⑆09612⑈004⑆ ⑈99724⑈

SECURITY FEATURES INCLUDED – SEE REVERSE
CONTIENT DES CARACTÉRISTIQUES DE SÉCURITÉ – VOIR À L'ENDOS

S1073

Tax Court of Canada

Cour canadienne de l'impôt

March 17, 2015

Mark Meredith
KPMG Law
900-777 Dunsmuir st.
Vancouver, British Columbia V7Y 1K3

TARIFF RECEIPT
REÇU DE FRAIS JUDICIAIRES

Issuing Office/
Bureau délivreur : Vancouver
Prepared by/
Préparé par : Bryana Bouchir

NO. VAN7152

Cash Blotter No./
N° du brouillard : RC918

Filing Fee / Droits de dépôt [X] Other / Autres [ ]

Method of payment Mode de paiement	Style of Cause & Description of Proceeding Intitulé de la cause et description de l'instance	Tariff Frais judiciaires
Cheque No. No du chèque 80000604/ 605/606	Richard Cooper v. Her Majesty the Queen 2015-1068(IT)G	550.00
Visa [ ]	Marshall Cooper v. Her Majesty the Queen 2015-1069(IT)G	550.00
American Express [ ]	Peter M Coooper V Her Majesty the Queen 2015-1070(IT)G	550.00
Mastercard [ ]	Notices of appeal	1650.00
Debit card Carte de débit [ ]		
Cash/Comptant [ ]		

Original File - Ottawa
Dossier original - Ottawa

Regional Extension File
Dossier supplémentaire régional

Remitter
Remetteur

Finance Service
Service des finances

ADDRESS ALL COMMUNICATIONS TO THE REGISTRAR

ADRESSER TOUTE DEMANDE AU 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 RÉGIONAL
30 MCGILL STREET
30, RUE MCGILL
MONTREAL, QUEBEC
MONTRÉAL (QUÉBEC) H2Y 3Z7
TEL./TÉL. : (514) 283-9912
FAX : (514) 496-1996

REGIONAL OFFICE/BUREAU RÉGIONAL
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 RÉGIONAL
IBM TOWER / TOUR IBM
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