

Docket: 2012-5128(IT)G

BETWEEN:

ANDRÉ PYONTKA,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on December 11 and 12, 2014, at Montréal, Quebec.

Before: The Honourable Justice Johanne D' Auray

Appearances:

For the appellant:	The appellant himself
Counsel for the respondent:	Dany Leduc

JUDGMENT

The appeal from reassessments made under the *Income Tax Act* for the 2005 and 2006 taxation years is dismissed with costs to the respondent.

Signed at Ottawa, Canada, this 23rd day of December, 2014.

“Johanne D' Auray”

D' Auray J.

Translation certified true
On this 18th day of June 2015
François Brunet, Revisor

Citation: 2014 TCC 374
Date: 20141223
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BETWEEN:

ANDRÉ PYONTKA,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

D' Auray J.

Background

[1] In this appeal, the Minister of National Revenue (the Minister) reassessed the appellant adding to his income the amounts of \$308,000 for the 2005 taxation year and \$786,944 for the 2006 taxation year as business income.

[2] According to the Minister, this income resulted from the sale of immovables (immovables at issue) by the appellant during the 2005 and 2006 taxation years.

[3] The Minister did not assess the 2005 taxation year within the three-year time limit set out in subsection 152(4) of the *Income Tax Act* (the Act).

[4] The Minister also assessed penalties under subsection 163(2) of the Act for the 2005 and 2006 taxation years.

[5] In the Reply to the Notice of Appeal filed with this Court, the Minister assumed the following facts in making the assessments for the 2005 and 2006 taxation years:

[TRANSLATION]

- (a) During the 2005 and 2006 taxation years, the appellant was receiving social assistance benefits;
- (b) Although the appellant received social assistance benefits, his regular activities were to purchase immovables in order to resell them at a profit;
- (c) Thus, during the 2005 and 2006 taxation years, the appellant personally purchased and sold, at a profit, seven immovables, as shown in the following table:

Address	Date of purchase	Adjusted cost base	Dates of sale	Proceeds of disposition	Net profit
5626 Normanville, Montréal	06/06/2005	\$170,000	08/12/2005	\$295,000	\$125,000
11452 Notre-Dame, Montréal	29/06/2005	\$160,000	08/09/2005	\$343,000	\$183,000
TOTAL BUSINESS INCOME FOR 2005					\$308,000

Address	Date of purchase	Adjusted cost base	Dates of sale	Proceeds of disposition	Net profit
2331 Ontario Street, Montréal	15/12/2005	\$30,000	04/07/2006	\$235,000	\$205,000
3171 Adam Street, Montréal	21/12/2005	\$75,000	17/03/2006	\$235,000	\$160,000
11305 Dorchester, Montréal	24/11/2005	\$178,056	27/03/2006	\$300,000	\$121,944
215 Gentilly Street, Longueuil	09/09/2005	\$170,000	13/01/2005	\$360,000	\$190,000
101 De la Grande-Allée, Montréal	08/09/2005	\$55,000	17/04/2006	\$165,000	\$110,000
TOTAL BUSINESS INCOME FOR 2006					\$786,944

- (d) The appellant took out significant loans in order to finance each of these purchases;
- (e) The average period the appellant held an immovable was 4.9 months;
- (f) The appellant's intention was to make a profit when he resold the immovables;
- (g) The appellant did not seek to earn rental income from the immovables;

- (h) All of the deeds of purchase and sale were signed by the appellant;
- (i) The taxpayer was not a victim of identity theft.

[6] In addition, at paragraph 22 of the Reply to the Notice of Appeal, the respondent also relied on the following facts:

[TRANSLATION]

- (a) In addition to the aforementioned immovables, the appellant personally purchased for \$120,000, the immovable located at 1025-1027 48th Avenue in Montréal, on June 1, 2005;
- (b) On August 25, 2005, the appellant sold that immovable for \$280,000;
- (c) The appellant did not live in any of the eight immovables at issue;
- (d) The deeds of purchase, of sale and of loan for the eight immovables at issue were notarized by the same notary and they were all signed by the appellant;
- (e) The appellant opened a bank account at the Caisse populaire Desjardins Saint-Pierre-Apôtre in Longueuil on November 8, 2005;
- (f) The bank transactions related to most of the immovable transactions were made in that bank account by the appellant or by an agent authorized by the appellant.

[7] Alternatively, the respondent also argued at paragraph 23 of the Reply to the Notice of Appeal that, if the appellant had not personally purchased or sold these immovables, the Deputy Attorney General of Canada then relied on the following facts:

[TRANSLATION]

- (a) The transactions are part of a fraudulent immovable transaction scheme more commonly known as “property flipping”;
- (d) The appellant took part in the scheme by following the steps described below for each of the immovables at issue:
- (c) The appellant agrees to be a nominee for the purchase of an immovable at a low price;
- (d) To finance the purchase of the immovable, the appellant obtains a loan from an individual, which is repayable within one year;

- (e) The lender knowingly takes part in the scheme;
- (f) Until the loan is completely repaid, only interest payments are owed and payable each month;
- (g) The interest is, at least partly, the lender's remuneration for his participation in the scheme;
- (h) A few months after the immovable is bought, the appellant again agrees to be a nominee for the resale of the same immovable to a buyer with whom he is in collusion, at a cost higher than fair market value;
- (i) The buyer of the immovable obtains from a financial institution a hypothecary loan that is over-valued compared with the fair market value of the immovable;
- (j) After those transactions are performed, the appellant agrees to be a nominee for cashing the difference between the hypothec amount and the price paid to the original seller;
- (k) The income obtained in that way is not reported by anyone to the tax authorities;
- (l) After a few months, the buyer stops repaying the hypothecary loan held by the financial institution;
- (m) Hypothecary remedies are therefore undertaken by the financial institution against the buyer;
- (n) Several individuals, including the appellant, knowingly act as nominees at various stages of the scheme;
- (o) The appellant received significant amounts of money as consideration for the services he rendered as a nominee in the transactions.

Issues

[8] Did the Minister correctly include the amounts of \$308,000 for the 2005 taxation year and \$786,944 for the 2006 taxation year as business income under subsection 9(1) of the Act?

[9] Was the Minister able to assess the 2005 taxation year under subparagraph 152(4)(a)(i) of the Act, that is, after the normal reassessment period?

[10] Was the Minister able to assess penalties under subsection 163(2) of the Act for the 2005 and 2006 taxation years?

Burden of proof

[11] In tax matters, the burden of proof is on the taxpayer. He must rebut the Minister's assumptions. Thus, in this appeal, the appellant must prove that the Minister incorrectly added to his income the amounts related to the sale of immovables.

[12] With regard to the 2005 taxation year, the Minister assessed the appellant past the normal reassessment period. Thus, the assessment will be valid if the respondent proves that the appellant has made a misrepresentation that is attributable to neglect, carelessness or wilful default or has committed any fraud in filing his tax return for the 2005 taxation year.

[13] The respondent must also prove that the Minister correctly assessed the penalties based on subsection 163(2) of the Act. The respondent must establish that the appellant knowingly, or under circumstances amounting to gross negligence, has made a false statement or omission in his tax returns for the 2005 and 2006 taxation years.

Evidence and parties' positions

[14] The appellant argues that the immovable transactions at issue were made without his knowledge. He submits that he never purchased or sold the immovables at issue and that he did not sign the deeds of purchase, sale and hypothec. According to the appellant, someone forged his signature on the deeds.

[15] In addition, the appellant stated that he does not know Mr. Brassard, the notary who executed the notarial deeds of purchase, sale and hypothec respecting the immovables at issue.

[16] The appellant indicated that, between 2006 and 2008, his wallet containing all of his ID cards was stolen or lost. According to the appellant, this could explain why his name is on the deeds respecting the immovables at issue. The appellant is allegedly a victim of identity theft.

[17] The appellant purportedly found out that a person was using his identity in October 2010, when he received an electricity bill from Hydro Québec for \$3,800

for the immovables at issue. In order for the electricity to stay on, the appellant paid this amount to Hydro Québec.

[18] The appellant also indicated that he had learned during that same period, that is, in October 2010, that Revenu Québec had added to his income for the 2005 and 2006 taxation years, the amounts resulting from the sale of the immovables at issue.

[19] The appellant then went to the office of his MP, Ms. Weil. Mr. McMahon, Ms. Weil's political advisor, assisted the appellant with dealing with organizations including Revenu Québec.

[20] The appellant's file with Revenu Québec was closed, because he had not filed notices of objection to the assessments for the 2005 and 2006 taxation years. That being said, towards the end of 2010 or the start of 2011, Revenu Québec agreed to conduct an administrative review of the appellant's file.

[21] On February 28, 2011, Mr. McMahon went with the appellant to file a complaint with the Service de Police de la Ville de Montréal (SPVM) for identity theft.

[22] The appellant took several measures with the Caisses populaires Desjardins (CPD) in order to obtain information on a bank account. According to the appellant, a bank account was opened without his knowledge at the Longueuil branch of the CPD.

[23] The appellant contacted the Chambre des notaires to obtain copies of the notarial deeds relating to the immovables at issue and to request an investigation of the immovable transactions concerning the immovables at issue.

[24] Copies of the bank transactions in the bank account at the Longueuil CPD were provided to the appellant. The Chambre des notaires also provided to the appellant copies of the notarial deeds for some of the immovables at issue.

[25] However, for lack of evidence, the SPVM closed the appellant's file in 2011.

[26] After an administrative review of the file, Revenu Québec did not revise the assessments made in respect of the appellant for the 2005 and 2006 taxation years.

[27] In September 2011, a member of CPD's security team, Mr. Champagne, suggested to the appellant that he could have been a nominee in an immovable buying and selling scheme, which the appellant vigorously denied. At that point, the appellant stopped all contact with Mr. Champagne.

[28] On January 31, 2013, considering the file to be unfounded, the Chambre des notaires closed the appellant's file. It should be noted that, in a letter to the appellant dated October 24, 2012, the Assistant Syndic of the Chambre des notaires, Maryse Laliberté, wrote the following:

[TRANSLATION]

You have stated that your identity had been stolen. However, the notary and the notary's secretary attest that you were indeed the person on the driver's licence on record, who came in to the notary's office several times to sign documents.

...

[29] The respondent submits that it is the appellant's signature that is on the notarial deeds concerning the immovables at issue. She argues that, on the basis of the oral and documentary evidence presented at the hearing, in 2005, the appellant purchased eight immovables and sold three of them, and in 2006, the appellant sold five of them. The Minister of National Revenue, therefore, correctly included in the appellant's income the amounts of \$308,000 for the 2005 taxation year and \$786,944 for the 2006 taxation year as business income.

[30] The respondent called as a witness Mr. Brassard, the notary who executed the deeds concerning the immovables at issue. Mr. Brassard explained that when he signs notarial deeds, he is required to obtain proof of identity from signers. The appellant used his driver's licence for this purpose. Therefore, a copy of the appellant's driver's licence was always on file.

[31] The respondent filed in evidence the driver's licence photo, which is of the appellant. The licence was issued by the Société de l'assurance automobile du Québec on June 14, 2002, and expired on June 10, 2006.

[32] Mr. Brassard also identified the appellant as the person who came to his office to sign the notarial deeds.

[33] Christiane Auger also testified. She is Mr. Bélanger's spouse, and since 2003, she has been Mr. Bélanger's assistant. Ms. Auger also identified the

appellant as the person who came to Mr. Bélanger's office several times to sign notarial deeds concerning the immovables at issue.

[34] Daniel Perreault testified that he was a victim of an immovable buying and selling scheme. He indicated that his brother Gaétan Perreault convinced him that he could earn income by purchasing an immovable on Notre-Dame Street East in Montréal. His brother Gaétan told him that the immovable would be resold to a third buyer and at the time of that sale, he would receive commission. Unknowingly, Daniel Perreault became a hypothecary debtor for an amount that was, according to the CPD, much higher than the immovable's value.

[35] Mr. Perreault identified the appellant as the seller of the immovable on Notre-Dame Street East in Montréal. He stated that the appellant was at Mr. Brassard's office at the time of the transaction.

[36] On April 4, 2006, Daniel Perreault filed with the Superior Court of Québec (SCQ) a motion to institute proceedings against several defendants including the appellant. In the motion, Daniel Perreault sought, among other things, that the sale of the immovable become null and void and that the amounts related to the sale be repaid to him. Daniel Perreault declared bankruptcy. Consequently, the motion before the SCQ did not proceed.

[37] Daniel Perreault also testified that he had done renovation work for his brother Gaétan Perreault in July-August 2005, and at that time, the appellant also worked for his brother.

[38] The respondent also called as a witness Julie Binette as a handwriting analysis expert. Ms. Binette is a Forensic Document Examiner with the Canada Border Services Agency (CBSA). Ms. Binette has a Bachelor of Science degree in chemistry from Sherbrooke University. After winning the competition for the position of forensic document examiner at the CBSA, Ms. Binette was mentored for four years in handwriting analysis and document analysis. After completing her training and passing the exams, she obtained a certificate allowing her to do handwriting analysis in 2007 and document analysis in 2011.

[39] Ms. Binette has been a member of the Canadian Society of Forensic Science since 2009. After the explanations she provided about her training and experience in the field of handwriting analysis, I recognized her as an expert in handwriting analysis. Therefore, she testified as a handwriting analysis expert in this appeal.

[40] Ms. Binette's mandate was to compare the appellant's signature on the documents at issue, namely, the notarial deeds executed by Mr. Brassard, with the specimens, namely, documents signed by the appellant, such as the Notice of Motion, sworn statement, cheques, 2006 and 2007 tax returns, application for an extension of time, notice of objection, letter to Ms. Beauchesne and witness statement to SPVM.

[41] Ms. Binette received copies of the notarial deeds and the comparison specimens on January 14, 2013. On January 16, 2013, Ms. Binette went to Mr. Brassard's office to examine the originals of the documents at issue. She examined the original of each deed of purchase, sale or hypothec on site. She scanned the signature on each deed in high resolution.

[42] With regard to the comparison specimens, Ms. Binette received copies of the documents at her office on January 4, 2013. On January 16, 2013, she also visited Revenu Québec in Montréal in order to examine the original tax returns. She examined the appellant's signature on the original tax returns for 2005, 2006, 2007 and 2010. In addition, she scanned the appellant's signatures in high resolution. She also received from Revenu Québec original comparison specimens in the form of tax returns for the 2008 and 2009 taxation years. With regard to cheques, Ms. Binette had the originals. Ms. Binette then compared each specimen to each notarial deed.¹

[43] Ms. Binette explained that, following the handwriting analysis, a number of conclusions is possible: for example, a "match" conclusion indicates that there is no doubt in the examiner's mind that the writer of the comparison specimens is the writer of the disputed writing. If the examiner makes the "nonmatch" conclusion, there is no doubt in the examiner's mind that the writer of the comparison specimens is not the writer of the disputed writing.

[44] Other possible conclusions are "high likelihood of a match" or "high likelihood of a nonmatch".

[45] A high likelihood of a match means that the indications found support the argument that the same writer wrote the disputed writing and that of the specimens. That conclusion provides a very strong indication that only one writer is involved and the possibility that another writer may be considered is negligible. A high

¹ The method used to compare the appellant's signatures is found in Exhibit I-8, tab 1.

likelihood of a nonmatch means that it is highly likely that the disputed writing and that of the specimens were produced by two different writers.

[46] In this appeal, Ms. Binette concluded that there was a “match”, that is to say that, in comparing the specimens signed by the appellant to the documents at issue, there is no doubt that the writer of the comparison specimens, namely, the appellant, produced the signatures on documents L-1 to L-17, L-19, L-22 and L-23.²

[47] With regard to documents L-18, L-20 and L-21, Ms. Binette concluded that there is a high likelihood of a match, that is, there is a good indication that only one writer is involved, and the possibility that another writer may be considered is negligible. According to Ms. Binette, it is very likely that it is the appellant’s signature on documents L-18, L-20 and L-21.

[48] Ms. Binette explained that the work of a forensic examiner is always reviewed by a colleague who is also a forensic examiner. Her colleague allegedly concluded that it was a “match” for all of the documents.

Analysis

[49] In a tax case, the onus is on the appellant to demolish the Minister’s assumptions.

[50] It is difficult for me to not question the appellant’s credibility, given the testimony of Mr. Brassard, his assistant Ms. Auger and Daniel Perreault. These three people identified the appellant as the person who participated in the immovable transactions related to the immovables at issue.

[51] In addition, after comparing the writing on the comparison specimens with the documents at issue L-1 to L-23, the handwriting analysis expert, Ms. Binette, concluded that 20 of the 23 documents at issue, namely, documents L-1 to L-17, L-19, L-22 and L-23 were a “match” and the other three, namely, L-18, L-20 and L-21, had a high likelihood of a match. Consequently, according to the expert, Ms. Binette, the appellant’s signature appears on the documents at issue.

[52] In addition, I noted some inconsistencies in the appellant’s testimony:

² In order not to unduly lengthen these Reasons, I included in Appendix A of my judgment the descriptions of the documents at issue and of the comparison specimens used for the handwriting analysis.

- (a) It is noted that several immovable transactions took place in 2005. The appellant stated that his ID cards were stolen or lost between 2006 and 2008. How could the loss or theft of his ID cards between 2006 and 2008 have affected the immovable transactions in 2005?
- (b) It is also difficult to understand why the appellant went to the SPVM only in 2011 to report that he had been a victim of identity theft. Based on the evidence, Revenu Québec assessed the appellant in 2008 for the sale of immovables at issue. Why did the appellant not inform SPVM in 2008, as soon as he found out that someone was using his identity? In addition, it is difficult to conceive how a person could live without ID for such a long time.
- (c) The appellant testified at the hearing that he had learned that Revenu Québec had assessed him around October 2010. However, it was filed in evidence that on September 12, 2008, Revenu Québec sent the appellant a draft assessment adding to his income \$308,000 for 2005 and \$786,944 for 2006 as business income for the sale of the immovables at issue;
- (d) Since the appellant did not provide any comments to Revenu Québec regarding the draft assessment, Revenu Québec made an assessment dated December 22, 2008;
- (e) At the hearing, the appellant did not indicate that he had not received the draft or the notice of assessment from Revenu Québec in 2008. He stated that he had not filed a notice of objection because he had been under the impression that Revenu Québec had the burden of proving that he had made the immovable transactions;
- (f) In addition, the appellant filed in evidence Exhibit A-8, Motion to Institute Proceedings filed with the SCQ by Daniel Perreault. The motion is dated April 4, 2006. The appellant was one of the defendants. Thus, the appellant was probably informed of this lawsuit well before 2010. As the plaintiff, Daniel Perreault, argued that the appellant had served as a nominee for the sale of the immovable on Notre-Dame Street East in Montréal. It is therefore difficult to believe the appellant when he says that he found out about the immovable transactions only in October 2010.
- (g) In addition, at the hearing, he stated that, during the years at issue, he did not live with his spouse and had no fixed residence. However, in his tax

returns from 2005 to 2010, he stated that his spouse was Ms. Reeves. In addition, the addresses used by the appellant were the same as those of his spouse. Surprisingly, the appellant stated that he had paid part of Hydro Québec's bill for the immovables at issue in order to protect his children: he did not want Hydro Québec to cut off the electricity. Based on the appellant's tax returns and on the evidence, his children did not live in the immovables at issue.

- (h) The appellant also stated that he could not open bank accounts since he had no ID. He used an account that he held together with his spouse and used her bank card even though they lived separately.
- (i) With respect to the 2005 to 2010 taxation years, he stated that he had never worked and that his income came solely from social assistance benefits. However, Daniel Perreault indicated that he had worked with him for about two weeks in 2005.

[53] In the light of the oral and documentary evidence in this appeal, I am of the view that the Minister correctly assessed the appellant for the 2005 and 2006 taxation years.

[54] I am also of the view that the Minister could assess the appellant for the 2005 taxation year outside the normal reassessment period under subparagraph 152(4)(a)(i) of the Act. The appellant knew that he did not report all of his income when he filed his income tax return for the 2005 taxation year. The appellant did not include in his income the amounts related to the sales of immovables in 2005. Three immovables were sold in 2005 for \$308,000. This constituted wilful default in the appellant's tax return for the 2005 taxation year.

[55] I am also of the view that the Minister correctly imposed penalties under subsection 163(2) of the Act.

[56] As stated by Justice Strayer in *Venne v. Canada*, [1984] FCJ No. 314, 84 DTC 6247, for subsection 163(2) of the Act to apply, there must be "greater neglect than simply a failure to use reasonable care. It must involve a high degree of negligence tantamount to intentional acting, an indifference as to whether the law is complied with or not".

[57] The evidence shows that the appellant deliberately failed to report the amounts related to the sale of immovables during the 2005 and 2006 taxation years. According to the notarial deeds, the appellant sold three immovables in 2005

and five immovables in 2006. The amounts resulting from these sales are considerable, namely, \$308,000 for 2005 and \$786,944 for 2006. The appellant's explanations for not including these amounts in computing his income for the 2005 and 2006 taxation years are not credible.

[58] Before I conclude, in the Reply to the Notice of Appeal, the respondent alternatively submits that the appellant participated in a scheme commonly known as "property flipping". According to the witness Daniel Perreault, the people who served as nominees received a lump sum of about \$10,000 per transaction.

[59] Since the appellant did not admit that he had participated in the scheme and I do not have the evidence needed to find that the appellant participated in the scheme as a nominee, it is impossible for me to reduce the assessment amounts to take into account that the appellant served as a nominee.

[60] In addition, the respondent also correctly argued that, if the appellant had raised the argument that he had acted as a nominee, the notarial deeds should have been subject to improbation under article 2821 of the *Civil Code of Quebec*, since the deeds are authentic.

Disposition

[61] For these reasons, the appeal is dismissed with costs to the respondent.

Signed at Ottawa, Canada, this 23rd day of December, 2014.

"Johanne D' Auray"

D' Auray J.

Translation certified true
On this 18th day of June 2015

François Brunet, Revisor

APPENDIX A

Documents at issue

Document at issue	Date	Deed	Property
L1	Dec. 8, 2005	Sale	5626-5628 De Normanville
L2	Sept. 8, 2005	Sale	11454 Notre-Dame
L3	Aug. 25, 2005	Sale	1025-1027 48th Avenue
L4	Apr. 17, 2006	Sale	101 Grande-Allée
L5	Jan. 13, 2006	Sale	215 Gentilly
L6	Jul. 4, 2006	Sale	2331-2331A Ontario
L7	March 27, 2006	Sale	11305 Dorchester
L8	March 17, 2006	Sale	3171-3173 Adam
L9	June 6, 2005	Purchase	5626-5628 De Normanville
L10	June 29, 2005	Purchase	11454 Notre-Dame
L11	June 1, 2005	Purchase	1025-1027 48th Avenue
L12	Sept. 8, 2005	Purchase	101 Grande-Allée
L13	Sept. 9, 2005	Purchase	215 Gentilly
L14	Dec. 15, 2005	Purchase	2331-2331A Ontario
L15	Nov. 24, 2005	Purchase	11305 Dorchester
L16	Dec. 21, 2005	Purchase	3171-3173 Adam
L17	May 24, 2005	Hypothec	Minutes book 27,420
L18	Sept. 9, 2005	Hypothec	Minutes book 27,779
L19	Nov. 28, 2005	Hypothec	Minutes book 27,973
L20	Dec. 21, 2005	Hypothec	Minutes book 28,059
L21	Dec. 29, 2005	Hypothec	Minutes book 28,071
L22	June 23, 2005	Hypothec	Minutes book 27,537
L23	June 6, 2005	Hypothec	Minutes book 27,461

Comparison specimens

Specimen	Date	Description
S1	Nov. 20, 2012	Notice of Motion
S2	Nov. 20, 2012	Sworn statement
S3	Sept. 4, 2009	Cheque
S4	Oct. 5, 2009	Cheque
S5	Jan. 5, 2010	Cheque
S6	April 1, 2010	Cheque
S7	Jul. 5, 2011	Cheque
S8	Oct. 5, 2011	Cheque
S9	Sept. 18, 2007	2006 tax return (excerpt)
S10	June 2, 2008	2007 tax return (excerpt)
S11	May 19, 2011	Application for Extension
S12	April 28, 2011	Objection - <i>Income Tax Act</i>

S13	Aug. 8, 2011	Letter to Ms. Beauchesne
S14	Feb. 28, 2011	Witness statement to SPVM
S15	June 15, 2006	2005 tax return (excerpt)
S16	April 14, 2011	2010 tax return (excerpt)
S17	Sept. 30, 2010	2008 tax return (excerpt)
S18	Sept. 30, 2010	2009 tax return (excerpt)

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THE QUEEN
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DATES OF HEARING: December 11 and 12, 2014
REASONS FOR JUDGMENT BY: The Honourable Justice Johanne D' Auray
DATE OF JUDGMENT: December 23, 2014

APPEARANCES:

For the appellant: The appellant himself
Counsel for the respondent: Dany Leduc

COUNSEL OF RECORD:

For the appellant:

Name:

Firm:

For the respondent:

William F. Pentney
Deputy Attorney General of Canada
Ottawa, Canada