Docket: 2013-232(IT)I

BETWEEN:

JEAN STEIN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on January 15, 2014, November 27 and 28, 2014, and January 28, 2015, at Montréal, Quebec.

Before: The Honourable Justice Réal Favreau

Appearances:

Agent for the appellant:	Christian Fréchette
Counsel for the respondent:	Dany Leduc

JUDGMENT

The appeal from assessments made under the *Income Tax Act* dated November 9, 2010, in respect of the 2003 to 2007 taxation years and March 18, 2011, in respect of the 2009 taxation year is dismissed, with costs, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 9th day of July 2015.

"Réal Favreau"

Favreau J.

Translation certified true
On this 25th day of August 2015

Margarita Gorbounova, Translator

Citation: 2015 TCC 176
Date: 20150709
Docket: 2013-232(IT)I

BETWEEN:

JEAN STEIN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Favreau J.

[1] The appellant appealed from assessments dated November 9, 2010, in respect of the 2003 to 2007 taxation years and March 18, 2011, in respect of the 2009 taxation year, made by the Minister of National Revenue (the Minister) in which he disallowed the deduction of the following expenses claimed by the appellant in his income tax returns for the 2003 to 2007 and 2009 taxation years:

2003:	$54,115
2004:	$81,716
2005:	$81,851
2006:	$76,926
2007:	$110,816
2009:	$78,723

[2] Penalties under subsection 163(2) of the *Income Tax Act*, R.S.C. 1985 c. 1 (5th Supp.), as amended (the Act), were also assessed for each of the taxation years at issue. The penalties are as follows:

2003:	$4,075
2004:	$6,609
2005:	$6,446
2006:	$5,855
2007:	$9,361
2009:	$5,539

[3] In his Notice of Appeal, the appellant elected the informal procedure set out in sections 18.1 to 18.28 of the *Tax Court of Canada Act*.

[4] On July 7, 2009, the appellant filed income tax returns for the 2003 to 2007 taxation years in which he reported total income of zero for each year. On July 30, 2008, the Minister issued the appellant notifications that no tax was payable for those taxation years.

[5] On or about December 31, 2009, the appellant filed amended income tax returns in respect of the 2003 to 2007 taxation years, and on August 11, 2010, he filed a tax return for the 2009 taxation year, containing the following amounts:

	2003	**2004**	**2005**	**2006**	**2007**	**2009**
Total income	$58,488	$87,251	$83,310	$83,856	$117,854	$95,007
Other deductions	$54,115	$81,716	$81,851	$76,926	$110,816	$78,723

[6] In making and confirming the assessments, the Minister relied on the following findings and assumptions of fact, stated at paragraph 11 of the Amended Reply to the Notice of Appeal:

> [TRANSLATION]
>
> (a) During the years at issue, the appellant worked as a hydrologist for Hydro Québec;
>
> (b) His employment income from that source was $58,488 for 2003, $87,249 for 2004, $88,237 for 2005, $83,856 for 2006, $117,854 for 2007 and $95,367 for 2009;
>
> (c) During those years, the appellant claimed $54,115 for 2003, $81,716 for 2004, $81,851 for 2005, $76,926 for 2006, $110,816 for 2007 and $78,723 for 2009, as "other deductions" or "additional deductions" for facilitator's expenses and author's fees for services offered by him, under what he called [TRANSLATION] "human taxation", a tax strategy based on the existence of two taxpayers inside

one person, according to which the natural person is the specialized workforce of the legal entity;

(d) In doing so, the appellant wanted to reduce his federal tax payable for each of the years at issue to zero;

(e) During those years, the appellant reported no business income and submitted no documents showing that he operated any business.

(f) The appellant filed a list of refunded facilitator expenses showing personal expenses that he had supposedly incurred for each of the years at issue.

[7] In imposing on the appellant and confirming the gross negligence penalties, the Minister relied on the following facts, stated at paragraph 12 of the Amended Reply to the Notice of Appeal:

[TRANSLATION]

(a) The facts set out at paragraph 11 of this Reply to the Notice of Appeal;
(b) The magnitude of the deductions claimed for each of the years at issue;
(c) The appellant, a hydrologist by profession, had a high level of education, ~~sufficient to plead ignorance with regard to the non-deductibility of the amounts claimed~~;
(d) ~~even with a low level of education,~~ A reasonable person could easily have doubted the legitimacy of the deductions claimed;
(e) The appellant signed an affidavit confirming his convictions in the tax scheme aimed at enabling him to avoid paying taxes for each of the years in question.

[8] At the start of the hearing, the parties indicated that the amounts claimed by the appellant as expenses in his tax returns are not at issue. Accordingly, the only issue is with respect to the penalties.

[9] The gross negligence penalty set out in subsection 163(2) of the Act is applicable if the respondent shows that the taxpayer, knowingly, or under circumstances amounting to gross negligence, has made a false statement in his tax return. The concept of "gross negligence" in this context must be taken to involve 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 (see *Venne v. Canada*, [1984] F.C.J. No. 314 (QL) (F.C.T.D.).

[10] Subsection 163(2) of the Act reads in part as follows:

> Every person who, knowingly, or under circumstances amounting to gross negligence, has made or has participated in, assented to or acquiesced in the making of, a false statement or omission in a return, form, certificate, statement or answer (in this section referred to as a "return") filed or made in respect of a taxation year for the purposes of this Act, is liable to a penalty of the greater of $100 and 50% of the total of
>
> . . .

[11] The situation here is that of a very educated taxpayer who holds three university degrees and who holds a permanent position with Hydro-Québec, a public corporation. His income from Hydro-Québec is his only source of income and is subject to source deductions normally made by Quebec employers.

[12] For somewhat obscure reasons, the appellant did not file federal income tax returns for 2003 to 2007. Did he perhaps think that it was not important to do it since taxes were deducted at source? However, in his testimony, he stated that he did not understand the Act, that he had not filed his income tax returns for that reason, and that he had begun learning about the Act in 2004.

[13] Following requests from the Canada Revenue Agency (CRA) to file income tax returns for the 2003 to 2007 taxation years, the appellant filed income tax returns dated July 6, 2009, for the years at issue. All those income tax returns were filed with the total income and federal taxes of zero, and an indication that net income, taxable income and total amount payable were being assessed. These returns bear the following note as a signature: [TRANSLATION] "ON BEHALF OF JEAN STEIN", and the name, address and telephone number of Jean-Pierre Ste-Marie, Accountant, appear in the box reserved for tax professionals.

[14] The income tax returns filed for the 2003 to 2007 taxation years were assessed as filed.

[15] Then, the 2008 taxation year was added to the number of years for which tax returns had not been filed within the prescribed time limits. The income tax return for 2008 was not filed at the hearing but the amended tax return for that year dated August 25, 2009, was filed at the hearing. The amended return for the

2008 taxation year was similar to the amended returns for the 2003 to 2007 taxation years.

[16] The appellant filed amended tax returns for each of the 2003 to 2007 taxation years with the CRA. The amended tax returns are dated as follows:

2003: December 22, 2009
2004: December 29, 2009
2005: December 30, 2009
2006: January 4, 2010
2007: January 22, 2010.

All these amended tax returns bear Jean Stein's signature, and the name of Jean-Pierre Ste-Marie, Accountant, always appears in the box reserved for tax professionals.

[17] In all of the amended tax returns for 2003 to 2007, the appellant claimed facilitation expenses based on a list of reimbursed facilitation expenses and annual author's fees in order to reduce his net income and his taxable income to $3,500 and his net federal income tax to zero and to claim the refund of his taxes deducted at source.

[18] The appellant's tax return for the 2009 taxation year is dated August 6, 2010, and was therefore filed late. The appellant signed it, and Jean-Pierre Ste-Marie's name appears in the box reserved for tax professionals. As with the tax returns for the previous years, the appellant claimed a deduction of $78,723.25 as "additional deductions" without filing the appendix describing the nature of the expenses claimed. The net income reported was $87,470.50 while the taxable income was $8,747.05. The federal net tax payable was zero and the refund claimed was $12,185.45.

[19] Following the filing of the appellant's tax return for the 2009 taxation year, Micheline Tessier, an officer working in review section 564-1-1 of the CRA's Shawinigan-Sud Tax Centre office, asked the appellant in a letter dated September 29, 2010, to show that the total amount claimed as "additional deductions" was eligible for income tax purposes and to submit the original documents justifying the amounts claimed.

[20] In a letter dated November 19, 2010, the appellant responded to the request for information by explaining his position and providing the following explanations:

> [TRANSLATION]
>
> 1. JEAN STEIN # . . . is a taxpayer as defined by the *Income Tax Act* (ITA): "'**taxpayer**' includes any person whether or not liable to pay tax".
>
> 2. JEAN STEIN # . . . is a person as defined in the ITA "'**person**' . . . includes any corporation".
>
> 3. The ITA defines the word "**corporation**" as follows: "'corporation' includes an **incorporated company**".
>
> 4. JEAN STEIN # . . . is, **by default**, a corporation or legal person created by the government as all corporations or legal persons are created. The social insurance number confirms the presence of rights and obligations under the ITA. Nothing but the ITA creates the tax payable by taxpayers. This taxpayer is a corporation or legal person except the individual.
>
> 5. The social insurance number cannot identify a natural person because the birth certificate, essential for obtaining a SIN, does not identify a natural person. It only confirms the presence of a legal person.
>
> 6. JEAN STEIN # . . . cannot be an individual as defined by the ITA: "'individual" means a person other than a corporation' and, by extrapolation, other than a legal person.
>
> 7. JEAN STEIN # . . ., as a corporation or a legal person, is obliged to use the services of a natural person to realize its purpose.
>
> 8. Denis Charles Jean of the Stein family is an individual as defined by the ITA because he is a person other than a corporation. Only a natural person can be a person other than a corporation. The Law defines the natural person as a support for the legal person.
>
> 9. Denis Charles Jean of the Stein family is a natural person as described by the Canadian courts of law; a natural person is a human being who has legal capacity. The natural person can acquire and exercise rights and obligations.

> 10. JEAN STEIN # . . . is a legal person as described by the Canadian courts of law: corporations are created by the government. They are fictitious entities that are accorded rights and obligations.
>
> 11. The equation is as follows: the workforce expenditure of the corporation JEAN STEIN # . . . is the income of the natural person Denis Charles Jean of the Stein family, the individual.
>
> 12. The natural person's expenses are not governed either by the ITA or by its regulations. In addition, there is no form or guide for the natural person, the individual, to assist the Minister in estimating the amount of tax that he must pay.
>
> 13. The Minister of National Revenue is responsible for applying the *Income Tax Act* and is the only person in Canada who can set the amount of taxes to be paid by a taxpayer. However, he must be diligent.
>
> 14. It is therefore wise to notify the Minister by letter, contract or agreement of the rights of the natural person and its legal capacity to contract a corporation.
>
> 15. Initiative was taken to notify the Minister of National Revenue that the corporation JEAN STEIN # . . ., must pay fees to obtain the services of Denis Charles Jean of the Stein family to execute its mandates and obligations.

[21] The appellant also filed with his letter dated November 19, 2010, a document entitled [TRANSLATION] "Supporting Document: Statement of Account Payable", in which he had detailed the income to be shared between the legal person and the natural person. At the bottom of the document, it is indicated that this is a confirmation of payment.

[22] In a letter dated December 15, 2010, Micheline Tessier informed the appellant that the information provided in the letter dated November 19, 2010, was insufficient because he had not provided any documents in support of the amount claimed as an "additional deduction" or shown the eligibility of these expenses for the purposes of the Act. The appellant was also informed that the penalty under subsection 163(2) of the Act may be imposed if a taxpayer makes a false statement or omission in an income tax return.

[23] Following the CRA's letter dated December 15, 2010, the appellant got himself a representative, Christian Fréchette, given that it was impossible to

respond to the CRA's requests, and provided no other explanations or documents regarding 2009.

[24] Micheline Tessier testified at the hearing. She stated that she did not have a CRA ID card showing that she was authorized by the Minister to conduct audits as required by section 231.1 of the Act. Ms. Tessier confirmed that she had not conducted an on-site audit of the appellant's activities, that she had never spoken to the appellant and that all of her communications with him had been through letters. She also said that she had not verified the appellant's signature at the bottom of his 2009 tax return. The file's history, the audit report and the penalty report prepared by Ms. Tessier were filed in evidence.

[25] The appellant's amended tax returns for the 2003 to 2007 taxation years were examined at the CRA's office at the Shawinigan-sud Tax Centre. Robert Villemure was in charge of the file. His review began in April 2010, and on April 29, 2010, he sent a letter to the appellant asking him to show that the amounts claimed as deductions were eligible for the purposes of the Act and to submit original documents justifying the amounts claimed.

[26] In a letter dated June 17, 2010, the appellant replied to Mr. Villemure's letter dated April 29, 2010. He did not provide the information requested or supporting documents justifying the amounts claimed. However, he did enclose with his letter another letter dated the same day, which essentially repeated the same points as those mentioned in his letter to Micheline Tessier dated November 19, 2010, (see paragraphs 20 and 21 above).

[27] During his review, Robert Villemure used form T134 to request that the appellant's file be transferred to the enforcement division given that the taxpayer may have been part of a questionable business losses scheme. His request dated June 30, 2010, was denied on July 30, 2010, because of the division's workload at the time.

[28] In a letter dated August 13, 2010, Robert Villemure informed the appellant that the information provided in his letter dated June 17, 2010, was insufficient because he had not provided documents in support of the amounts claimed as "other deductions" or shown the eligibility of those expenses for the purposes of the Act. The appellant was also informed that the penalty under subsection 163(2)

of the Act may be imposed if a taxpayer makes a false statement of omission in an income tax return.

[29] In letters dated September 12 and 16, 2010, the appellant replied to Mr. Villemure's letter dated August 13, 2010. The appellant did not file any supporting documents but filed appendices showing a different split of the income between the legal person (10%) and the natural person (90%).

[30] In a letter dated October 18, 2010, Robert Villemure informed the appellant that the CRA disagreed with the appellant's position in his letters dated September 12 and 16, 2010. Following that letter, reassessments dated November 9, 2010, were made in respect of each of the 2003 to 2007 taxation years.

[31] Robert Villemure testified at the hearing and confirmed that he had conducted his review at the CRA office and that he had no verbal communication with the appellant. He stated that had a photo ID card, which gave him access to the CRA's premises. There is no description of his powers on the card. Form T134, the office audit report, the file's history, the audit plan and worksheets were filed in evidence as part of his testimony.

[32] Sylvie Desbiens, an appeals officer for 26 years with the CRA, processed the Notices of Objection filed by the appellant for the 2003 to 2007 and 2009 taxation years. Ms. Desbiens testified at the hearing and confirmed that she had sent to the appellant a letter dated September 10, 2012, in which she had sent him documents to familiarize him with the CRA's position concerning the tax scheme he had used. The appellant replied with a letter dated November 19, 2012, in which he sent a report on objection containing the grounds for and details of his objection to the assessments and a book of exhibits including Jean Stein's affidavit dated November 16, 2012, appended to this judgment.

[33] According to Ms. Desbiens, the appellant filed nothing to justify the deduction of expenses claimed, and she concluded that the penalties had been imposed correctly. Her report on objection was filed in evidence. On page 3 of the report, the following is stated: "Mr. Stein contends that he did not sign his returns. Martin Gagnon, an investigator at TSO Laval, confirmed this".

[34] The appellant testified at the hearing. He confirmed that he held a bachelor's and a master's degree in forestry engineering from Laval University and a doctorate in hydrology from an American university. Since 2003, he has worked exclusively for Hydro-Québec. The appellant indicated that he had met Serge Fréchette at a presentation by invitation on the implications of the Ontario judgment *Kennedy*, rendered in 2010, which dealt with human taxation. The appellant indicated that he had paid $1,300 to Serge Fréchette for informing him about human taxation and $700 to his accountant, Jean-Pierre Ste-Marie, for preparing his tax returns. He was expecting to recover this amount from his tax refund.

[35] The appellant said that Serge Fréchette had suggested to him to file initial income tax returns in the way he had done and that the words [TRANSLATION] "under estimation" were added by the accountant. The appellant did not sign his initial tax returns, but he saw them and made copies and handed them directly to Hatem Radhouane of the CRA. The appellant stated that he had not signed the initial tax returns for fear of making a false statement and had not filed his tax returns because he did not understand the Act.

[36] The appellant also stated that he had not signed his amended tax returns for fear of making false statements. He claims that the signatures at the bottom of the amended tax returns are not his.

[37] The appellant acknowledged that he had filled in the blank spaces in the Excel file provided by Serge Fréchette to establish the lists of reimbursed facilitation expenses and annual author's fees. The appellant also admitted that he had not told the CRA that he did not agree with the tax returns filed. In addition, he acknowledged that he had not consulted a taxation expert for advice on how to file his tax returns.

[38] In cross-examining the appellant, the respondent filed the program for a seminar entitled "Seminar for Freedom Advocates" held on September 15, 2001, in the basement of the Notre-Dame de Grâce church located at 700 Ste-Foy Blvd. in Longueuil in which the appellant took part as a speaker together with Eldon Warman, the founder of the "Detax" movement and Daniel Lavigne, the force behind the "Refusetax" movement, among others.

Analysis

[39] In this case, I do not believe that the interpretation provided by the appellant is reasonable in the circumstances. In my view, the Minister discharged his burden of proof and established, without ambiguity, that the appellant, knowingly or under circumstances amounting to gross negligence, participated in making false business expense claims in his tax returns for the 2003 to 2007 taxation years and for the 2009 taxation year.

[40] This Court has often had the opportunity to rule on the interpretation of subsection 163(2) of the Act and on its application in cases like this one, where taxpayers have claimed deductions for fictitious business losses in order to obtain significant tax refunds. The following decisions all deal with the application of gross negligence penalties, although the list is not exhaustive:

- *Lamarre v. Canada*, [2000] T.C.J. No. 542 (Tardif J.);
- *Kion v. Canada*; 2009 TCC 447 (Sheridan J.);
- *Nowak v. Canada*, 2011 TCC 3 (Paris J.);
- *Robert v. Canada*, 2011 TCC 166 (Favreau J.);
- *Janovsky v. Canada*, 2013 TCC 140 (V.A. Miller J.);
- *Bhatti v. Canada*, 2013 TCC 143 (C. Miller J.);
- *Brisson v. Canada*, 2013 TCC 235 (V.A. Miller J.);
- *McLeod v. Canada*, 2013 TCC 228 (Woods J.);
- *Torres et al. v. Canada*, 2013 TCC 380 (C. Miller J.) affirmed by the Federal Court of Appeal, 2015 FCA 60; and
- *Girard v. Canada*, 2014 TCC 107 (L. Lamarre J.).

[41] The fact that the initial and the amended tax returns were not signed by the appellant cannot free the appellant from liability because I am satisfied that the tax returns were prepared by Mr. Ste-Marie on his behalf and on his instructions. The appellant was familiar with the content of the tax returns and participated in their preparation by submitting lists of reimbursed facilitation expenses and of annual author's fees. He did not notify the CRA of his disagreement with the tax returns filed.

[42] The appellant received several warnings from the CRA regarding the potential application of gross negligence penalties but he did nothing to remedy the situation and did not consult with taxation experts in order to do so. The appellant's cavalier attitude shows a degree of negligence or wilful blindness that amounts to gross negligence.

[43] The appellant has three university degrees and holds an important position at Hydro-Québec. He was very aware of the falsity of the amounts entered into his tax returns and he did not sign them because he was afraid of making false statements. Despite all of that, the appellant participated in, assented to or acquiesced in the making of false statements in his tax returns filed for the years at issue.

Appellant's arguments

[44] The appellant put forward several arguments against the assessments including the following:

(a) The appellant maintains that the auditor at the office obtained information concerning him illegally given that she was not a person authorized by the Minister for the purposes of sections 231.1 to 231.5 of the Act. The auditor did not have a CRA ID card listing her investigative powers. The appellant relied on *Lionel Bergeron c. Sous-ministre du revenu du Québec*, rendered by Judge Guy Tremblay of the Court of Québec on February 24, 1993;
(b) The appellant referred to *R. v. Jarvis*, 2002 SCC 73, several times, claiming that the CRA had violated his constitutional rights by using its auditing powers as part of a criminal investigation;
(c) The appellant also referred to *Le Groupe Enico inc. c. Agence du revenu du Québec*, 2013 QCCS 5189, rendered on October 23, 2013, by Justice Steve J. Reimnitz of the Superior Court of Quebec in which the appellants prosecuted the Agence du revenu du Québec and the Attorney General of Quebec for a perverse and capricious assessment and for an unreasonable delay in correcting the notices of assessment and erroneous draft assessments.

[45] The arguments put forward by the appellant are not applicable to this case and cannot invalidate the assessments at issue.

[46] The audit of the appellant was simply an office review rather than an on-site audit or an investigation. The information requested was limited to producing documents in support of the expense claims. This is the minimum of information that all taxpayers are expected to produce to prove that they really incurred the expenses and to show that the expenses were incurred for the purpose of earning

income. The appellant did not produce any supporting documents and was unable to show that he operated a business. The auditor did not overstep her powers by requesting the information from the appellant, and she did not illegally obtain the information that could invalidate the assessments at issue.

[47] In *Jarvis, supra*, the Supreme Court of Canada established the principle that, when the predominant purpose of a tax audit is the determination of penal liability, CRA officials must relinquish the authority to use the inspection and requirement powers under subsections 231.1(1) and 231.2(1) of the Act. In this case, the appellant was not the subject of any criminal charges since the respondent instead chose to impose gross negligence penalties on him, which are civil in nature. The issuing of form T134 to the CRA's criminal investigations section did not mean that the appellant was the subject of a criminal investigation. Form T134 was only a referral for a review of the file. Following such a review, the criminal investigations section can decide whether to investigate the taxpayer. In the appellant's case, the criminal investigations section declined to investigate because of lack of time. Accordingly, the CRA's investigators had all the latitude needed to use their powers set out in subsections 231.1(1) and 232.1(1) of the Act.

[48] *Le Groupe Enico inc*. *supra*, can be of no help to the appellant given that the assessments made against him are neither perverse nor capricious. The appellant has had several opportunities to explain his position and to provide the evidence needed to justify the deduction of the losses claimed. He did not use the opportunities given to him. He is the author of his own misfortune: his convictions prevailed over reason.

[49] For these reasons, the appeal from the assessments under the Act dated November 9, 2010, in respect of the 2003 to 2007 taxation years and dated March 18, 2011, in respect of the 2009 taxation year is dismissed with costs.

Signed at Ottawa, Canada, this 9th day of July 2015.

"Réal Favreau"

Favreau J.

Translation certified true

On this 25th day of August 2015

Margarita Gorbounova, Translator

Appendix

D-9

AFFIDAVIT OF JEAN STEIN

I, JEAN STEIN, HYDROLOGIST, who works at 75 RENÉ LEVESQUE BLVD WEST, MONTRÉAL, PROVINCE OF QUEBEC, H2Z 1A4, affirm the following:

1. I have not taken any courses to be a tax specialist, auditor or judge in order to understand the ITA.
2. I have received some information to contact the Minister of Revenue.
3. I have paid about $2,000.
4. The Minister is not responding to me.
5. I did not hide or act as a hypocrite, and third parties made requests to the Agency for me.
6. I did not sign them and authorized no one to sign them on my behalf.
7. I requested copies of the requests and have not received them.
8. I have received copies through Access to Information after the assessments.
9. Special investigations have verified that the signatures on the requests were not mine.
10. I am neither a TAX PROTESTER nor a TAX LOVER.
11. I am a taxpayer who firmly believes that I am a business for the Agency and for those who find happiness in tax money.

There is no cruel and unusual treatment that would make me relinquish my beliefs.

12. I firmly believe that public servants do not pay tax.

13. I also believe that the Minister has the power to decide to give me money and that it is not a crime or gross negligence to ask for it openly.

14. I interpret the assessments as vengeance.

15. All the facts stated in the affidavit are true.

IN WITNESS WHEREOF I HAVE SIGNED, AT MONTRÉAL, this 16th day of the 11th month two thousand and twelve.

JEAN STEIN

Affirmed before me at Montréal, this 16th day of the 11th month two thousand and twelve.

COMMISSAIRE À L'ASSERMENTATION
JEAN-EMMANUEL CHARLOT
#175 667
POUR LE QUÉBEC

COMMISSIONER OF OATHS

CITATION:	2015 TCC 176
COURT FILE NO:	2013-232(IT)I
STYLE OF CAUSE:	Jean Stein and Her Majesty the Queen
PLACE OF HEARING:	Montréal, Quebec
DATE OF HEARING:	January 15, 2014, November 27 and 28, 2014 and January 28, 2015
REASONS FOR JUDGMENT BY:	The Honourable Justice Réal Favreau
DATE OF JUDGMENT:	July 9, 2015

APPEARANCES:

Agent for the appellant:	Christian Fréchette
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