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TAX COURT OF CANADA  
*IN RE: THE INCOME TAX ACT*  
2005-2232(IT)I

BETWEEN:

PATRICIA MORGAN,  
Appellant;

- and -

HER MAJESTY THE QUEEN,  
Respondent.

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Held before Mr. Justice Little in Courtroom No. 603, 6th  
Floor, 701 West Georgia Street, Vancouver, B.C., on Tuesday,  
February 28, 2006.

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APPEARANCES:

Robert Morgan, For the Appellant;  
Sara Fairbridge, For the Respondent.

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THE REGISTRAR: C. DeSantos  
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Allwest Reporting Ltd.  
12<sup>th</sup> Floor - 1125 Howe Street  
Vancouver, B.C.  
V6Z 2K8

Per: G. LaPointe

REASONS FOR JUDGMENT

(Delivered Orally from the Bench at Vancouver,  
British Columbia on Tuesday, February 28<sup>th</sup>, 2006)

JUSTICE: The issue in this appeal is whether Patricia Morgan should be entitled to deduct a spousal amount of \$6,850 in the year 2001 and \$131 in the year 2002, and whether the Appellant was entitled to an education amount of \$1600 for the 2002 taxation years.

Ms. Fairbridge, counsel for the Department of Justice, has advised the Court that the Appellant will be allowed the full amounts that are in issue.

Mr. Morgan said that the CRA officials with whom he communicated a number of times, either by letter or by phone, were not prepared to give him a letter to the effect that he was a resident of Canada in the 2001 and 2002 taxation years.

I have heard the testimony of Mr. Morgan. I am satisfied from the evidence presented that Mr. Morgan was a resident of Canada for the purposes of the *Income Tax Act* in the 2001 and 2002 taxation years. I do not have jurisdiction to make any comments with respect to any years that are not under appeal. The only years under appeal before this Court today are the 2001 and 2002 taxation years.

Mr. Morgan has also asked the Court to

1 award his wife costs. I have the authority under the *Tax*  
2 *Court Rules* to award costs on a lump sum basis or some  
3 other basis. I have concluded that the costs in this  
4 situation should be awarded in the amount of \$700.

5 The appeal is allowed and costs of \$700 are  
6 allowed. That finishes this matter. Thank you.

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I HEREBY CERTIFY THAT THE FOREGOING  
is a true and accurate transcript  
of the proceedings herein to the  
best of my skill and ability.

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G. LaPointe, COURT REPORTER

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CITATION: 2006TCC466

COURT FILE NO.: 2005-2232(IT)I

STYLE OF CAUSE: Patricia Morgan and  
Her Majesty the Queen

PLACE OF HEARING: Vancouver, B.C.

DATE OF HEARING: February 28, 2006

REASONS FOR JUDGMENT BY: The Honourable Justice L.M. Little

DATE OF JUDGMENT: March 10, 2006

APPEARANCES:

Agent for the Appellant: Robert Morgan

Counsel for the Respondent: Sara Fairbridge

COUNSEL OF RECORD:

For the Appellant:

Names: R.W. Kirby

Firm: Felesky Flynn

For the Respondent: John H. Sims, Q.C.  
Deputy Attorney General of  
Canada  
Ottawa, Canada