

Docket: 2010-247(IT)I

BETWEEN:

RICHARD CHAPUT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on July 15, 2011, at Montréal, Quebec

Before: The Honourable Justice Alain Tardif

Appearances:

Agent for the appellant: Serge Fréchette
Counsel for the respondent: Simon Vincent

JUDGMENT

The appeal from the assessment made pursuant to the *Income Tax Act* for the 2007 taxation year is dismissed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 21st day of July 2011.

"Alain Tardif"

Tardif J.

Translation certified true
on this 17th day of August 2011.
Elizabeth Tan, Translator

Citation: 2011 TCC 363
Date: July 21, 2011
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RICHARD CHAPUT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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REASONS FOR JUDGMENT

(Delivered orally at the hearing on July 15, 2011)

Tardif J.

[1] This is an appeal regarding the 2007 taxation year. After reading the Notice of Appeal and Reply to the Notice of Appeal, and after hearing the comments and arguments of the agent for the appellant, Serge Fréchet, I find that the appeal must be dismissed since its only basis and all the elements taken into consideration in its support are frivolous, trivial or even insignificant.

[2] Moreover, in the circumstances, I confirm the validity of the penalty, since the appellant acknowledged and accepted the process and trivial arguments of his agent after being sworn in; the fact he consented and encouraged such an initiative constitutes gross negligence because it is essentially a crazy strategy implemented to avoid his tax liabilities.

Signed at Ottawa, Canada, this 21st day of July 2011.

"Alain Tardif"

Tardif J.

Translation certified true
on this 17th day of August 2011.

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COURT FILE NO.: 2010-247(IT)I

STYLE OF CAUSE: RICHARD CHAPUT v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: July 15, 2011

REASONS FOR JUDGMENT BY: The Honourable Justice Alain Tardif

DATE OF JUDGMENT: July 21, 2011

APPEARANCES:

Agent for the appellant: Serge Fréchette
Counsel for the respondent: Simon Vincent

COUNSEL OF RECORD:

For the appellant:

For the respondent: Myles J. Kirvan
Deputy Attorney General of Canada
Ottawa, Canada