

Docket: 2006-1065(IT)G

BETWEEN:

DAVID HOMA,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeals heard on December 8 and 9, 2008,
and decision rendered orally on December 17, 2008,
at Ottawa, Ontario

By: The Honourable Justice C.H. McArthur

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Frédéric Morand

JUDGMENT

The appeals from assessments made under the *Income Tax Act* for the 2003, 2004 and 2005 taxation years are allowed and the assessments are referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant is entitled to claim an additional medical expense tax credit for Vitamin B-12 medication in the amount of \$500 in each year pursuant to paragraph 118.2(2)(n) of the *Act*.

Signed at Ottawa, Canada, this 16th day of January, 2009.

“C.H. McArthur”

McArthur J.