

Federal Court



Cour fédérale

Date: 20160809

Docket: T-2025-15

Citation: 2016 FC 906

Ottawa, Ontario, August 9, 2016

PRESENT: The Honourable Mr. Justice Russell

BETWEEN:

JOHN PRICE

Applicant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

JUDGMENT AND REASONS

I. INTRODUCTION

[1] This is an application for judicial review, pursuant to s 18.1 of the *Federal Courts Act*, RSC, 1985, c F-7, of a decision dated October 27, 2015 [Decision] of the Minister of National Revenue [Respondent or Minister] which refused to grant the Applicant full interest and penalty relief for 2005 to 2013 for his personal income tax and GST/HST accounts.

II. BACKGROUND

[2] Between 1990 and 2013, the Applicant, a resident of Mississauga, Ontario, was self-employed as a consultant.

[3] The Applicant failed to file his return of income for the 2005, 2006, 2009, 2011, 2012 and 2013 taxation years when required.

[4] By way of letter dated December 12, 2013, the Applicant applied for relief under s 220(3.1) of the *Income Tax Act*, RSC, 1985, c1 (5th Supp) [ITA] and s 281.1 the *Excise Tax Act*, RSC, 1985, c E-15 [ETA] from interest and penalties in respect of his failure to comply with obligations for the period from 2005 to 2013 on the basis of a series of extraordinary events [First level request]. These included several personal health issues and family tragedies:

- 2005: Mother-in-law diagnosed with breast cancer;
- 2005: Wife has appendectomy and is hospitalized for two months;
- 2006: Father is diagnosed with Parkinson's disease;
- 2007: Father is admitted to geriatric mental health facility;
- 2008: Father is transferred to a restricted long-term care facility;
- January 2009: Father-in-law suffers renal failure and spends five weeks in hospital;
- April 27, 2009: 14-year old son goes missing and is later admitted to pediatric psychiatric ward after a suicide note was found in the Applicant's home by police;
- October 2009: Father dies of Parkinson's disease;
- 2010: Mother-in-law is diagnosed with lung cancer and shows signs of dementia;
- 2011: Applicant has high cholesterol and irregular heartbeat;

- 2012: Applicant undergoes double hernia operation;
- April 2013: Sister-in-law, and business partner, dies of terminal cancer.

[5] The Applicant was granted partial relief by the Canada Revenue Agency [CRA] in respect of events (namely, his son's troubles) that could reasonably have impacted his ability to comply with his tax obligations. Specifically, the penalty in respect of the return for the period ending March 31, 2009 that was due on April 30, 2009 was waived by way of a decision letter dated January 30, 2015.

[6] On May 20, 2015, the Applicant made his second level review application [Second level request] for the CRA to cancel all interest and penalties assessed during 2005 to 2013. In addition to the circumstances included in his First level request, the Applicant claimed to suffer from additional extraordinary circumstances that prevented him from complying with his tax obligations:

- 2014: Son is hospitalized and undergoes counselling at an adult psychiatric mental health facility;
- January 2015: Son attempts suicide, resulting in serious physical injuries for which he is still recovering.

III. DECISION UNDER REVIEW

[7] Jennifer Nofall, a Taxpayer Services Agent, was assigned by the CRA to review the Second level request and ultimately recommended granting the Applicant additional relief as a result of the deaths of his sister-in-law and mother-in-law in April and May 2013, respectively. Ms. Nofall's recommendations were adopted by the CRA and the Applicant was advised by

letter dated October 27, 2015 that the late filing penalty in respect of his return of income for the 2012 taxation year as well as the failure to file penalties and arrears interest in respect of returns for the periods ending June 30, 2013 and September 30, 2013, had been waived.

[8] However, relief was not granted for:

- Interest assessed on the Applicant's personal account during the years 2005-2013
- Interest assessed on the Applicant's GST/HST account during the periods ending March 31, 2005 to December 31, 2013
- Penalty relief for the penalties assessed on the Applicant's GST/HST account for the periods ending March 31, 2005 to December 31, 2008, the period ending June 30, 2009 to March 31, 2013 and for the period ending December 31, 2013

IV. ISSUES

[9] The Applicant submits the following is at issue in this proceeding:

- Whether the Minister erred in refusing to fully exercise the discretion conferred on him by s 220(3.1) of the *ITA* and s 281.1 of the *ETA* and cancel interest and penalties assessed on the Applicant's personal and GST/HST accounts for the years/periods 2005 to 2013.

V. STANDARD OF REVIEW

[10] The Supreme Court of Canada in *Dunsmuir v New Brunswick*, 2008 SCC 9 [*Dunsmuir*] held that a standard of review analysis need not be conducted in every instance. Instead, where the standard of review applicable to a particular question before the court is settled in a satisfactory manner by past jurisprudence, the reviewing court may adopt that standard of review. Only where this search proves fruitless, or where the relevant precedents appear to be inconsistent with new developments in the common law principles of judicial review, must the

reviewing court undertake a consideration of the four factors comprising the standard of review analysis: *Agraira v Canada (Public Safety and Emergency Preparedness)*, 2013 SCC 36 at para 48.

[11] The parties agree, and I concur, that the standard of review for discretionary decisions pursuant to s 220(3.1) of the *ITA* and s 281.1 of the *ETA* is reasonableness. See *Canada Revenue Agency v Telfer*, 2009 FCA 23 at para 24 [*Telfer*]; *Alberta (Information and Privacy Commissioner) v Alberta Teachers' Association*, 2011 SCC 61 at para 30; *ConocoPhillips Canada Resources Corp v Canada (National Revenue)*, 2016 FC 98 at para 24.

[12] When reviewing a decision on the standard of reasonableness, the analysis will be concerned with “the existence of justification, transparency and intelligibility within the decision-making process [and also with] whether the decision falls within a range of possible, acceptable outcomes which are defensible in respect of the facts and law.” See *Dunsmuir*, above, at para 47, and *Canada (Citizenship and Immigration) v Khosa*, 2009 SCC 12 at para 59 at para 59. Put another way, the Court should intervene only if the Decision was unreasonable in the sense that it falls outside the “range of possible, acceptable outcomes which are defensible in respect of the facts and law.”

VI. STATUTORY PROVISIONS

[13] The following provisions of the *ITA* are relevant in this proceeding:

Waiver of Penalty or interest Renonciation aux pénalités et aux intérêts

220 (3.1) The Minister may, on or before the day that is ten calendar years after the end of a taxation year of a taxpayer (or in the case of a partnership, a fiscal period of the partnership) or on application by the taxpayer or partnership on or before that day, waive or cancel all or any portion of any penalty or interest otherwise payable under this Act by the taxpayer or partnership in respect of that taxation year or fiscal period, and notwithstanding subsections 152(4) to (5), any assessment of the interest and penalties payable by the taxpayer or partnership shall be made that is necessary to take into account the cancellation of the penalty or interest.

220 (3.1) Le ministre peut, au plus tard le jour qui suit de dix années civiles la fin de l'année d'imposition d'un contribuable ou de l'exercice d'une société de personnes ou sur demande du contribuable ou de la société de personnes faite au plus tard ce jour-là, renoncer à tout ou partie d'un montant de pénalité ou d'intérêts payable par ailleurs par le contribuable ou la société de personnes en application de la présente loi pour cette année d'imposition ou cet exercice, ou l'annuler en tout ou en partie. Malgré les paragraphes 152(4) à (5), le ministre établit les cotisations voulues concernant les intérêts et pénalités payables par le contribuable ou la société de personnes pour tenir compte de pareille annulation.

[14] The following provisions of the *ETA* are relevant in this proceeding:

Waiving or cancelling penalties

281.1 (1) The Minister may, on or before the day that is 10 calendar years after the end of a reporting period of a person, or on application by the person on or before that day, waive or cancel interest payable by the person under section 280 on an amount that is required to be remitted or paid by the person under this Part in respect of the

Renonciation ou annulation – intérêts

281.1 (1) Le ministre peut, au plus tard le jour qui suit de dix années civiles la fin d'une période de déclaration d'une personne ou sur demande de la personne présentée au plus tard ce jour-là, annuler les intérêts payables par la personne en application de l'article 280 sur tout montant qu'elle est tenue de verser ou de payer en vertu

reporting period.

de la présente partie
relativement à la période de
déclaration, ou y renoncer.

**Waiving or cancelling
penalties**

**Renonciation ou annulation –
pénalité pour production
tardive**

(2) The Minister may, on or
before the day that is 10
calendar years after the end of
a reporting period of a person,
or on application by the person
on or before that day, waive or
cancel all or any portion of any

(2) Le ministre peut, au plus
tard le jour qui suit de dix
années civiles la fin d'une
période de déclaration d'une
personne ou sur demande de la
personne présentée au plus tard
ce jour-là, annuler tout ou
partie des pénalités ci-après, ou
y renoncer :

a) penalty that became payable
by the person under section
280 before April 1, 2007, in
respect of the reporting period;
and

a) toute pénalité devenue
payable par la personne en
application de l'article 280
avant le 1er avril 2007
relativement à la période de
déclaration;

b) penalty payable by the
person under section 280.1,
280.11 or 284.01 in respect of
a return for the reporting
period.

b) toute pénalité payable par la
personne en application des
articles 280.1, 280.11 ou
284.01 relativement à une
déclaration pour la période de
déclaration.

VII. ARGUMENTS

A. *Applicant*

[15] The Applicant submits that the Minister failed to exercise his discretion in a reasonable manner and that the Applicant is entitled to have his application for interest and penalty relief returned to the Minister for reconsideration.

[16] First, the Applicant alleges that the Respondent failed to review all of his documentation. For instance, in both of the Taxpayer Relief Fact Sheets prepared for both the personal income tax and GST/HST accounts, it was written that no supporting medical documentation had been provided by the Applicant. The Applicant says that he provided the following documentation with his First level request for interest and penalty relief, and that the CRA's comments reveal that it was not reviewed:

- (a) Documentation to support that his mother-in-law was hospitalized in May 2013;
- (b) Documentation to support that his wife had an appendectomy;
- (c) Documentation to support that the Applicant had high cholesterol and an irregular heartbeat; and
- (d) Documentation to support that the Applicant had surgery for a double hernia.

[17] This error, according to the Applicant, went uncorrected by the CRA at the Second level request stage, as the CRA's notes do not recognize that this documentation had been provided by the Applicant.

[18] The Applicant submits that it is unreasonable for the CRA to grant penalty and interest relief on the GST/HST account, but not to grant any interest relief on his personal income tax account. Furthermore, no explanation was provided in the Taxpayer Relief Fact Sheets as to why interest relief was granted on one account but not the other.

[19] Following his First level request, the CRA granted the Applicant penalty relief for the late-filing penalty assessed on his GST/HST account for the period ending March 31, 2009 on account of the Applicant's son's disappearance for a period of time in April 2009. The Applicant

was also granted interest and penalty relief on account of the deaths of his mother-in-law and sister-in-law. The Applicant says that the events are equally distressing and disruptive, and that it was unreasonable for the Minister to provide no explanation as to why the deaths of his mother-in-law and sister-in-law warranted interest relief, but the disappearance of his son did not. Interest relief should be provided for whatever period the Minister agrees that the Applicant was prevented, by circumstances beyond his control, from meeting his tax obligations.

[20] Finally, the Applicant submits that the CRA failed to give due weight to the Applicant's extraordinary circumstances. The CRA's fact sheets for both the First and Second level requests reveal that its focus was overwhelmingly on the Applicant's compliance history, looking at whether a balance was allowed to exist, whether instalment payments were made and whether returns were filed on time.

[21] In a similar case, the Court found that the CRA's refusal to grant interest and penalty relief was unreasonable because the CRA's response gave no explanation as to why compliance matters outweighed the applicant's extraordinary circumstances: *Carter-Smith v Canada (Attorney General)*, 2006 FC 1175. Likewise, in the case at hand, it was not explained why compliance issues outweighed the Applicant's circumstances. This was irrational and, had the issues been properly weighed, the Applicant alleges that the CRA would have likely granted more relief than it did.

B. *Respondent*

[22] The Respondent says that the CRA properly considered the Applicant's submissions, including the documentation provided. Following the First level request, the CRA examined the Applicant's documents and found that, other than those relating to the Applicant's son, the documentation did not constitute "substantiating medical information" and that there was "no specific documentation to substantiate the taxpayer's claims." Taxpayer relief is not granted simply because someone is facing extraordinary circumstances; the circumstances must prevent them from complying with their tax obligations. To the extent that an event is ongoing, a person is expected to make alternate arrangements to ensure their returns and remittances are received by the due dates. The Applicant, according to the Respondent, has disregarded Ms. Nofall's sworn evidence that her review was based on a review of the First and Second level requests and ignores the fact that Ms. Nofall specifically requested that the Applicant provide her with additional information as to why the events he was relying on prevented him from complying with his tax obligations. No fresh information was ever provided.

[23] Furthermore, the Respondent submits that the relief granted by the CRA was specific to the Applicant's circumstances. Referencing the Applicant's particular allegations, the Respondent says that the Applicant's submission that the CRA erred in granting relief on one account and not on the corresponding account are without merit. The relief provided was not inconsistent, but rather was carefully tailored to address the Applicant's specific extraordinary circumstances. As such, different relief was granted in respect of the different failures of the Applicant to comply with fiscal obligations based on the circumstances in each instance.

[24] The Respondent argues that the relief granted was based on the CRA's decision to accept that dealing with two deaths (those of the Applicant's mother-in-law and sister-in-law) during the span of approximately one month may have impacted the Applicant's ability to comply with his tax obligations in a timely manner. No relief was warranted in respect of the 2012 arrears interest as the Applicant had failed to remit the appropriate tax prior to his mother-in-law's death.

[25] The decision to waive the late filing penalty in respect of the period ending March 31, 2009, but not the corresponding arrears interest, is not unreasonable in light of the decision to grant both interest and penalty relief in respect of the periods ending June 30, 2013 and September 30, 2013. These events address different factual issues and periods and the Applicant has not provided anything to support his position that they should be treated in the same way. More specifically, the CRA's decision to waive the late penalty in respect of the period ending March 31, 2009 was based on the Applicant's son's disappearance, which occurred on April 27, 2009, after the end of the period at issue. While the relevant return was not due until April 30, 2009, the Applicant would have already had the relevant HST funds in his possession at the time of the disappearance as these were trust funds. The treatment of the events which triggered the 2013 HST relief (which occurred during the periods at issue) is not inconsistent with the CRA's treatment of an event that occurred after the end of the reporting period at issue.

[26] The Respondent says that the Court should not lightly interfere with the CRA's determination to give any particular factor weight, as this lies at the "heart of exercising

discretion”: *Telfer*, above, at para 33. The CRA’s granting of limited relief when an event could be tied to a missed tax deadline demonstrates that it carefully considered the Applicant’s circumstances.

VIII. ANALYSIS

[27] The CRA accepted the Applicant’s December 12, 2013 request for relief in part. It accepted that the problems experienced by the Applicant’s son in April 2009, could reasonably have prevented the Applicant from filing his GST/HST return for the period ending March 31, 2009, which was due on April 30, 2009.

[28] The CRA also accepted in part the Applicant’s May 20, 2015 Second level request which was based upon additional information regarding extraordinary circumstances in 2013. Ms. Nofall recommended additional relief based upon the death of the Applicant’s sister-in-law in April 2013 and his mother-in-law in May 2013. Ms. Nofall accepted that these deaths could reasonably have impacted the Applicant’s ability to file his returns due on June 15, 2013.

[29] The rest of the Applicant’s request for relief was refused on the basis that events relied upon by the Applicant did not allow the CRA to reasonably conclude that they may have impacted his ability to comply with his tax obligations.

[30] The Applicant now says that the Minister’s Decision was unreasonable for three reasons. I will deal with each in turn.

A. *Failure to Review Documentation*

[31] The Applicant says that the CRA failed to review all the documentation which the Applicant provided:

14. In the “Taxpayer Relief Fact Sheet,” the author wrote that the Applicant’s circumstances were unfortunate, but that no supporting medical documentation was provided.

15. The Applicant provided the following documentation, which was not reviewed by the CRA, with his initial application for interest and penalty relief:

- (a) Documentation to support that his mother-in-law was hospitalized in May 2013;
- (b) Documentation to support that his wife had an appendectomy;
- (c) Documentation to support that the Applicant had high cholesterol and an irregular heartbeat; and
- (d) Documentation to support that the Applicant had surgery for a double hernia.

16. The CRA reviewer’s comments that no documentation was provided to support the medical conditions and illness relied on by the Applicant reveal that the CRA did not review these documents when reviewing the Applicant’s initial application for taxpayer relief.

17. The CRA did not correct this error by reviewing the documentation when it was resubmitted as part of the Applicant’s request for a “second level” review.

18. In the “Taxpayer Relief Fact Sheet” (personal income tax account and GST/HST account) prepared for the Applicant’s “second level” review, the author writes that the relief was limited to the “documentation received.” Again, the CRA did not grant relief, or acknowledge that documentation was submitted, for the mother-in-law’s hospitalization, the Applicant’s wife’s appendectomy, and the Applicant’s own health issues. The CRA could not have considered the documentation provided as its own notes fail to recognize that this documentation as provided to CRA.

[footnotes omitted]

[32] The record does not support the Applicant's assertions on this issue. All documents submitted by the Applicant were reviewed at the First level request stage and that decision was based upon the finding that only the documentation related to the Applicant's son could support a reasonable conclusion that his son's problems may have impacted the Applicant's ability to comply with his tax obligations. This is why the CRA concluded at the First level request stage that – other than the documents related to the Applicant's son – the documentation submitted did not constitute “substantiating medical information” and that there was “no specific documentation to substantiate the taxpayer's claims.” When I review the documentation submitted by the Applicant as part of his First level request for relief, it is clear that these conclusions by the CRA cannot be said to be unreasonable.

[33] It is also clear that Ms. Nofall's Second level request review was based upon her review of both the Applicant's First level request and his Second level request. She swears to this in her affidavit and there is nothing in the record before me to suggest that she overlooked any documentation. This means that if any documentation was overlooked at the First level request stage, it was certainly taken into account at the Second level request stage which is the Decision before me.

[34] It is also clear from the record that before Ms. Nofall completed the Second level request review, the Applicant was asked to provide additional documentation to support his request for relief, but he failed to respond. The Second level request review of his personal situation says that:

The documents provided during the first review were not sufficient and therefore did not support the taxpayer's inability to meet his tax obligations. Correspondence was sent to the taxpayer and representative on August 10, 2015, and as of October 6, 2015, no response has been received.

The recommendation is to partially approve the taxpayer's request for relief. The taxpayer has submitted in his request, a series of extraordinary circumstances beyond his control. Although circumstances beyond the taxpayer's control has been presented, approval of the assessed penalties and interest has been limited to the documentation received. A request for additional information was sent to the taxpayer and his representative on August 6, 2015, however, the requested information was not received, and therefore a decision has been made based on the available information and supporting documentation.

...

Correspondence was sent to the taxpayer and representative on August 10, 2015, and as of October 6, 2015, no response has been received. Without the requested information, I am unable to determine that the taxpayer was prevented from his statutory tax obligations due to death/serious illness or mental/emotional distress.

[35] Similar wording appears in the analysis of the Applicant's GST/HST situation.

[36] In the present application before me, the Applicant has totally ignored this aspect of the Decision and has provided no reason why he could not have submitted additional documentation to support his request. The Applicant's assertions are not supported by any facts that would suggest that any relevant documentation was overlooked.

[37] As conceded by counsel at the hearing before me, the Applicant is really arguing, not that documentation was overlooked, but that the documentation he provided was sufficient to support his case for relief and it was unreasonable of the CRA not to accept it as such. A review of the

documentation in question reveals that it refers to extraordinary circumstances but there is no obvious or reasonable basis that those circumstances prevented him from fulfilling his tax obligations. For example, as documentation in support of his First level request for interest and penalty relief, the Applicant submitted a Brampton Guardian article on his son who had gone missing, dated April 28, 2009, as well as a hospital visit record to corroborate his son's disappearance and subsequent hospitalization. He also submitted hospital visit records in support of his wife's appendectomy in 2005 and his own surgery for a double hernia in 2011. This documentation, while revealing in terms of the time he and members of his immediate family spent in the hospital over a six year span, is insufficient in terms of the support it lends to the conclusion that the Applicant could not meet his tax obligations. These documents simply chronicle events and do not speak to a level of mental or emotional distress in the Applicant.

B. *Inconsistency*

[38] In his written submissions, the Applicant asserted inconsistencies but withdrew some of them at the hearing and conceded he had been mistaken. However, he continues to maintain the following inconsistencies which, he says, render the Decision unreasonable:

- a) On the GST/HST side, he says that penalty relief was granted in 2009 but not interest relief, while in 2013 both penalty and interest relief were granted;
- b) The CRA granted penalty relief for late filing on his personal account for 2012 and for GST/HST reporting periods ending June 30 and September 30, 2013, but no interest relief was provided in 2012 or 2013 on his personal account.

[39] These allegations of inconsistency require some review of the fact sheets. As regards 2012 and 2013, the Applicant was required to pay his income tax balance by April 30, 2013, which pre-dates the death of his mother-in-law in May 2013. Therefore, no relief was warranted

in respect of interest for 2012 as the Applicant had failed to remit his arrears prior to his mother-in-law's death. The Applicant's sister-in-law died in April 2013, so that when the Applicant was required to pay, he was contending with one death and not the two deaths that provided the basis for penalty relief.

[40] The reason why the penalty but not interest was waived on the March 2009 GST/HST return in the January 30, 2015 letter from the CRA to Philippe DioGuardi, the Applicant's representative at the time, is:

As amounts withheld under the "ETA" are trust funds, the laws governing the handling of these funds are necessarily strict. As such, the goods and services taxes you collect are not to be used to fund the day to day operations of the business.

I have carefully considered the facts and specific circumstances of the case and have concluded that partial relief will be approved in this situation. Based on the documentation provided regarding [redacted], the failure to file penalty charged to your client's GST account for the period ending March 31, 2009, will be cancelled, as the return was due during this timeframe.

However, the documentation provided does not warrant cancellation of the remaining penalties and interest charged to both accounts.

[41] The Applicant has not established that these distinctions do not reasonably justify the different treatment he refers to. These were wholly different events, each with its own factual issues and timeline. The Applicant has not shown me a reason as to why they should have been treated the same.

C. *Failure to Give Due Weight to Relevant Factors*

[42] The Applicant's final ground for his assertion of unreasonableness is that the CRA did not give due weight to all of his specific circumstances:

25. In the CRA's "Taxpayer Relief Fact Sheets" prepared for the Applicant's first application for taxpayer relief and for the letter to the Applicant in response to his first application, the CRA focused overwhelmingly on the Applicant's compliance history (ie, whether a balance was allowed to exist, whether installment payments were made, and whether returns were filed on time).

26. The CRA's "Taxpayer Relief Fact Sheets" prepared for the Applicant's "second level" review similarly focused heavily on compliance issues.

27. The CRA did not explain, in its internal reports or its letters to the Applicant, why the compliance issues outweighed the Applicant's extraordinary circumstances. The CRA failed to give due weight to the Applicant's circumstances.

28. In *Carter-Smith v Canada (Attorney General)*, another application for judicial review of the CRA's discretion with respect to interest and penalty relief, the reviewing Court found that the CRA's refusal to grant interest and penalty relief was unreasonable because the CRA's response provided no explanation as to why the compliance issues relied on by the CRA outweighed the applicant's extraordinary circumstances. The Court wrote that the decision is not supported by reasons that can stand up to a "somewhat probing examination."

29. Similarly, in this case, the Applicant suffered from extraordinary circumstances (some of which were not considered by the CRA because the CRA erroneously believed that the Applicant did not provide supporting documentation) and the CRA relied heavily on compliance issues as grounds to deny interest and penalty relief and did not provide any explanation as to why the compliance issues outweighed the Applicant's extraordinary circumstances.

30. It was irrational for the CRA to not weigh the Applicant's extraordinary circumstances against the compliance issues. If the CRA had weighed the issues, the CRA would have likely granted more relief than it had.

[footnotes omitted]

[43] There is simply nothing on the record to support these assertions which are based upon the mistaken assumption that the CRA did not consider the Applicant's supporting documentation.

[44] In the Second level request, the Applicant's representative made the specific allegation that the Applicant's history of non-compliance had been held to outweigh the circumstances and the documentation provided. The Second level request analysis lists and analyses the factors that the Applicant felt ought to result in a positive decision. It was those factors that resulted in partial approval of the Applicant's Second level request. The Applicant had listed extraordinary circumstances beyond his control, but the problem was that the Applicant had failed to respond to the CRA's request for further documentation, so that the Decision had to be made "based on the available information and supporting documentation." Given the limited information and documentation provided by the Applicant, it cannot be said that extraordinary circumstances were overlooked. And the CRA obviously took those extraordinary circumstances (the problems with the Applicant's son and the two close deaths) into account in granting partial relief.

[45] If non-compliance outweighed everything else, then the Applicant would not have received the partial relief he did receive.

D. *Conclusions*

[46] I find that the Applicant has not established that the Decision was unreasonable on the grounds that he raises. Consequently, the Court cannot interfere and the application must be dismissed.

JUDGMENT

THIS COURT'S JUDGMENT is that

1. The application for judicial review is dismissed with costs to the Respondent.

“James Russell”

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2025-15

STYLE OF CAUSE: JOHN PRICE v THE MINSITER OF NATIONAL REVENUE

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: JUNE 13, 2016

JUDGMENT AND REASONS: RUSSELL J.

DATED: AUGUST 9, 2016

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