

Federal Court of Appeal



Cour d'appel fédérale

Date: 20131007

Docket: A-30-13

Citation: 2013 FCA 234

**CORAM: NOËL J.A.
PELLETIER J.A.
TRUDEL J.A.**

BETWEEN:

DEBORAH MAASS-HOWARD

Appellant

and

**HER MAJESTY THE QUEEN
(THE MINISTER OF NATIONAL REVENUE,
C.R.A.)**

Respondent

Heard at Montréal, Quebec, on October 3, 2013.

Judgment delivered at Ottawa, Ontario, on October 7, 2013.

REASONS FOR JUDGMENT BY:

THE COURT

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(THE MINISTER OF NATIONAL REVENUE,
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REASONS FOR JUDGMENT BY THE COURT

[1] This is an appeal from a decision of the Tax Court, wherein Hogan J. (the Tax Court judge) dismissed Ms. Maass-Howard's (the appellant) appeal from an assessment made by the Minister of National Revenue under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) for the 2009 taxation year, which included in her taxable income the amount of \$105,000 withdrawn by the appellant from her registered retirement savings plan.

[2] We are mindful of the appellant's particular circumstances and have considered her elaborate oral presentation and written submissions with this in mind. Nevertheless, we can detect no error in the decision reached by the Tax Court judge which would justify our intervention.

[3] A further comment is in order. The appellant took issue with a number of statements made by the Tax Court judge in open Court. Needless to say, a judge only speaks through his reasons and our decision is based solely on the reasons that he gave.

[4] The appeal will be dismissed without costs given the circumstances of the appellant.

“Marc Noël”

J.A.

“J.D. Denis Pelletier”

J.A.

“Johanne Trudel”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-30-13

APPEAL FROM A JUDGMENT OF THE HONOURABLE JUSTICE HOGAN OF THE TAX COURT OF CANADA DATED AUGUST 20, 2012, DOCKET NO. 2011-1578(IT)G.

STYLE OF CAUSE: DEBORAH MAASS-HOWARD v.
HER MAJESTY THE QUEEN (THE
MINISTER OF NATIONAL
REVENUE, C.R.A.)

PLACE OF HEARING: MONTRÉAL, QUEBEC

DATE OF HEARING: OCTOBER 3, 2013

REASONS FOR JUDGMENT BY THE COURT: NOËL J.A.
PELLETIER J.A.
TRUDEL J.A.

DATED: OCTOBER 7, 2013

APPEARANCES:

Deborah Maass-Howard FOR THE APPELLANT
(ON HER OWN BEHALF)

Valerie Messoré FOR THE RESPONDENT

SOLICITORS OF RECORD:

William F. Pentney FOR THE RESPONDENT
Deputy Attorney General of Canada