Docket: 2008-1872(IT)I

BETWEEN:

MARCIA WILLIAMS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on January 29, 2009, at Toronto, Ontario

Before: The Honourable Justice Wyman W. Webb

Appearances:

Agent for the Appellant:	Michael Channer
Counsel for the Respondent:	Lorraine Edinboro
	Iris Kingston (Student at Law)

JUDGMENT

The appeals from the reassessments made under the *Income Tax Act* (the "*Act*") for the Appellant's 2004 and 2005 taxation years are allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant's income for 2004 and 2005 from her business for the purposes of the *Act* was as follows:

Item	**2004**	**2005**
Gross Income:	$15,000	$15,000
Minus: Subcontractors Fees:	($6,000)	($6,000)
Advertising:	($897)	($3,583)
Professional Fees:		($150)
Motor Vehicle Expenses:	($1,721)	
Telephone:	($942)	($1,825)
Income before business use of home expenses:	$5,440	$3,442
Minus: Business use of home expenses (lesser of $3,442 and 1/3 of $14,267 = $4,756):		($3,442)
Net Income:	$5,440	0

It is further ordered that the filing fee of $100 be refunded to the Appellant.

Signed at Halifax, Nova Scotia, this 11th day of February 2009.

"Wyman W. Webb"

Webb, J.

Citation: 2009TCC93
Date: 20090211
Docket: 2008-1872(IT)I

BETWEEN:

MARCIA WILLIAMS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Webb, J.

[1] The issue in this appeal is whether the Appellant is entitled to deduct, in whole or in part, certain amounts that she spent on various items in 2004 and 2005 in determining the income from her business for these years for the purposes of the *Income Tax Act* (the "*Act*").

[2] In filing her tax returns for 2004 and 2005, the Appellant claimed exactly the same amount of revenue from her business for each year. She claimed that her revenue for 2004 was $15,000 and that her revenue for 2005 was $15,000. As unlikely as it may be that her revenue would be exactly the same amount in each year and in each case a multiple of $1,000, the amount of her revenue was not changed as part of her reassessment. The Appellant was only reassessed to deny a deduction for the amounts claimed as expenses.

[3] Counsel for the Respondent in questioning the Appellant seemed to be suggesting that the Appellant may have had additional revenue in each of these years. However the issue before me is whether the amounts claimed as expenses were deductible in whole or in part by the Appellant. That was the basis of the reassessment. The Appellant was not reassessed to include additional amounts in her gross income. If the Respondent wanted to question or challenge the amount of gross

income that the Appellant was reporting that would have to be the matter of a separate reassessment as the Minister cannot appeal his own assessment.

[4] Justice Hamlyn in *Valdis* v. *The Queen*, [2001] 1 C.T.C. 2827, stated the following in paragraph 21:

> **21** In *Millette c. R.*, Judge Lamarre Proulx reaffirmed that this Court cannot entertain an appeal that contemplates increasing an Appellant's tax liability. She stated at paragraph 72:
>
> > It is accepted in the case law that this Court cannot increase the amount of the Minister's assessment because that would be tantamount to the Minister appealing the assessment, which he cannot do. The Minister cannot appeal his own assessment: Harris v. M.N.R., 64 DTC 5332, at p. 5337; Shiewitz v. M.N.R., 79 DTC 340, at p. 342; and Abed v. The Queen, 82 DTC 6099, at p. 6103. (emphasis added by Hamlyn J.)

[5] Since the only issue raised in the Reply filed by the Respondent was the denial of a deduction for the expenses claimed by the Appellant, this is the only issue that will be addressed.

[6] In the Reply, the Respondent stated that one of the issues was whether the amounts claimed had actually been incurred by the Appellant. The Appellant was represented by her agent, who is also her accountant. He had brought to the hearing either the original receipts or copies of the receipts for the amounts incurred, but he had not disclosed these to counsel for the Respondent prior to the commencement of the hearing. The hearing was adjourned for a brief period of time to allow counsel for the Respondent and the agent for the Appellant to review these receipts to determine if the parties could reach an agreement on the amount that was actually spent by the Appellant. The parties were able to reach an agreement that the following amounts had been expended:

Item	**2004**	**2005**
Advertising:	$897	$3,583
Professional Fees:		$150
Motor Vehicle Expenses	$3,572	
Telephone:	$1,880	$2,520
Re: Business use of home:		
Heat:		$1,365
Electricity:		$1,683
Mortgage Interest:		$8,554
Property taxes:		$2,665
Total of the amounts related to the home:		$14,267

[7] The Appellant had also claimed an amount for subcontractor fees of $6,000 in each year. The parties did not agree that the Appellant had spent $6,000 in each year for subcontractors.

[8] The Appellant operated a business of providing child care services. Either the Appellant herself or a subcontract worker would go to the home where the child was (or the children were) living and look after the child (or children) for the parents.

[9] The Appellant operated her business from her home. The Respondent did not question the fact that the Appellant was carrying on a business and in paragraph 8 a) of the Reply (which sets out the assumptions made by the Minister) stated as follows:

> a) at all material times, the Appellant operated a sole proprietorship under the business name of "Marcia Cares" (the "Business");

[10] The main argument of the Respondent is that the expenses claimed by the Appellant were not reasonable since her reported revenue for each year was only $15,000. The Respondent was relying on section 67 of the *Act*. This section provides as follows:

> 67. In computing income, no deduction shall be made in respect of an outlay or expense in respect of which any amount is otherwise deductible under this Act, except to the extent that the outlay or expense was reasonable in the circumstances.

[11] The Supreme Court of Canada in *Stewart* v. *The Queen*, [2002] 2 S.C.R. 645, in obiter, made the following comments with respect to section 67:

57 It is clear from these provisions that the deductibility of expenses presupposes the existence of a source of income, and thus should not be confused with the preliminary source inquiry. If the deductibility of a particular expense is in question, then it is not the existence of a source of income which ought to be questioned, but the relationship between that expense and the source to which it is purported to relate. The fact that an expense is found to be a personal or living expense does not affect the characterization of the source of income to which the taxpayer attempts to allocate the expense, it simply means that the expense cannot be attributed to the source of income in question. **As well, if, in the circumstances, the expense is unreasonable in relation to the source of income, then s. 67 of the Act provides a mechanism to reduce or eliminate the amount of the expense.** Again, however, excessive or unreasonable expenses have no bearing on the characterization of a particular activity as a source of income.

(emphasis added)

[12] The Federal Court of Appeal in *Hammill* v. *The Queen*, 2005 FCA 252, [2005] 4 C.T.C. 29, 2005 DTC 5397 stated, also in obiter, as follows:

48 Although it is not necessary to deal with the alternative ground on which the Tax Court Judge rejected the appeal, I believe it useful to say a few words about the scope of section 67 and its application in this case.

49 The appellant points out that this provision contemplates an outlay or expense that has been incurred for the purpose of earning income within the meaning of paragraph 18(1)(a), and allows the Minister to disallow that part of the expenditure which can be shown to be unreasonable. In other words, the provision does not allow for a qualitative review of the expenditure since the expenditure must have been made to earn income to begin with. What is contemplated is a quantitative review of the expenditure.

50 Indeed, the judicial pronouncements on section 67 to date have treated the issue arising under that provision as one of magnitude or quantum (see *Mohamad*, *supra*; *Gabco Ltd. v. Minister of National Revenue* (1968), 68 D.T.C. 5210 (Can. Ex. Ct.)). The appellant submits that the following passage from Vern Krishna, *The Fundamentals of Canadian Income Tax*, 3[rd] edition, properly illustrates the scope and purpose of section 67 (page 312):

> The word “reasonable” [in section 67] would appear to relate primarily to the size or the amount of the deductions claimed or quantified and not to the type of the expense. “The purpose of the rule is to prevent taxpayers from artificially reducing income by deducting inordinately high expenses”,...

51 I agree that this statement accurately reflects how section 67 has been applied by the courts to date. However, the Supreme Court in *Stewart, supra*, commented on the application of section 67 and signalled that it could have a broader application. It will

be recalled that in *Stewart*, the Supreme Court dealt away with the "reasonable expectation of profit" test as a means of ascertaining the existence of a source of income. The Court recognized that this test had been devised to counter abuses, but held that it had no statutory foundation and created more problems than it resolved.

52 In devising the "recommended approach", the Supreme Court identified section 67 as the statutory means of controlling excessive or unwarranted expenditures once a source of income is found to exist. It said at paragraph 57:

> ...If the deductibility of a particular expense is in question, then it is not the existence of a source of income which ought to be questioned, but the relationship between that expense and the source to which it is purported to relate. The fact that an expense is found to be a personal or living expense does not affect the characterization of the source of income to which the taxpayer attempts to allocate the expense, it simply means that the expense cannot be attributed to the source of income in question. As well, if, in the circumstances, the expense is unreasonable in relation to the source of income, then s.67 of the Act provides a mechanism to reduce or eliminate the amount of the expense. Again, however, excessive or unreasonable expenses have no bearing on the characterization of a particular activity as a source of income. [emphasis added]

53 The choice of words (reduce or *eliminate*) is not accidental. **The Supreme Court was setting-up section 67 as the proper means of testing the reasonableness of an expense once a business has been found to exist**. It was doing so after having explained that at the first level of inquiry (i.e. the existence of a source of income and the relationship between an expense and that source) courts ought not to second guess the business judgment of the taxpayer (*Stewart, supra*, paragraphs 55, 56 and 57). Section 67 was identified as the statutory authority pursuant to which an inquiry could be made as to the reasonableness of an expense. In my view, the Supreme Court in *Stewart* acknowledged that there is no inherent limit to the application of section 67, and that **in the appropriate circumstances, it can be used to deny the whole of an expense, if it is shown to be unreasonable**.

(emphasis added)

[13] In *Raghavan* v. *The Queen*, 2007 FCA 27, [2007] 2 C.T.C. 232, 2007 DTC 5214, the Federal Court of Appeal stated that:

> 9 Second, having found a source of income, a court must determine if the expenses claimed by the taxpayer may be deducted pursuant to subsection 18(1) from the income earned from the business. If they can, the expenses will be allowed, but only to the extent that they are "reasonable" under section 67: at para. 57. The Court emphasized (at para. 60):

> Whether or not a business exists is a separate question from the deductibility of expenses.

See also *Hammill v. Canada,* [2005] F.C.J. No. 1197, 2005 FCA 252 paras. 51-53, on the approach to be taken to the application of section 67 in light of the decision in *Stewart.*

[14] Justice Woods in *Ankrah* v. *The Queen* [2003] 4 C.T.C. 2851 stated as follows:

> 32 The Crown submits that it was unreasonable for Mr. Ankrah to incur large expenditures after the business had incurred losses for several years. It was suggested that instead of spending large sums of money on recruits, the same result could have been achieved by personal training.
>
> 33 The difficulty with the Crown's position is that supplants the business judgment of the taxpayer. Mr. Justice Rothstein commented on this in another Amway case, *Keeping* v. *R.*, [2001] 3 C.T.C. 120 (F.C.A.), at paragraph 5:
>
> > With respect, I am of the opinion that the analysis conducted by the Tax Court Judge, [1999] T.C.J. No. 277, amounted to second-guessing the business acumen of the appellant which is not the place of the Courts. As stated in *Mastri* v. *R.* (1997), [1998] 1 F.C. 66 (Fed. C.A.), at paragraph 12:
> >
> > > In summary, the decision of this Court in *Tonn* does not purport to alter the law as stated in *Moldowan*. ***Tonn*** **simply affirms the common-sense understanding that it is not the place of the courts to second-guess the business acumen of a taxpayer whose commercial venture turns out to be less profitable than anticipated**.
> >
> > In basing his decision on profit margins, potential market opportunities and costs, as well as the appellant's approach to operating his distributorship, the Tax Court Judge was second-guessing the business acumen of the appellant. In doing so, the Tax Court Judge erred in law.
>
> This comment was made in the context of the REOP doctrine but I see no reason why it should not also apply in the context of section 67.
>
> 34 **The phrase in section 67 "reasonable in the circumstances" is broad but I do not believe that it should apply to reduce expenses based on poor business judgment**. Section 67 is commonly applied to reduce the quantum of expenses in cases where the taxpayer is motivated partly by something other than business reasons, such as a payment of salaries to family members. This was described by Mr. Justice Cattanach in the case of *Gabco Limited* v. *M.N.R.*, 68 D.T.C. 5210 (Ex. Ct.) at page 5216 as follows:
>
> > It is not a question of the Minister or this Court substituting its judgment for what is a reasonable amount to pay, but rather a case of the Minister or **the**

> **Court coming to the conclusion that no reasonable business man would have contracted to pay such an amount having only the business consideration of the appellant in mind**.

(emphasis added)

[15] As noted by Justice Cattanach in *Gabco Limited*, if the court reaches a "conclusion that no reasonable business man would have contracted to pay such an amount having only the business consideration of the appellant in mind" then the provisions of section 67 of the *Act* would apply. It seems to me that this is consistent with the statement of the Supreme Court of Canada in *Stewart* that section 67 will apply "if, in the circumstances, the expense is unreasonable in relation to the source of income". If an expense is unreasonable in relation to the source of income then "no reasonable business man would have contracted to pay such an amount having only the business consideration of the appellant in mind".

[16] It is also important to note that the determination of whether the amount would have been paid by a reasonable business person should also be made as of the time the expenditure was made and not with the benefit of hindsight. When expenditures are being incurred by a business person, that person does not know what the future will hold. Expenses should not be denied simply because a person, with the benefit of hindsight, made a poor business decision. As stated by Justice Rothstein (as he then was) in *Keeping* v. *R.*, *supra*, in quoting from the decision of that Court in *Tonn*, "it is not the place of the courts to second-guess the business acumen of a taxpayer whose commercial venture turns out to be less profitable than anticipated".

[17] It is also not appropriate in my opinion to simply deny expenses on the basis that they exceed revenue. This could lead to a conclusion that a person could never incur a loss for tax purposes. Simply the fact that the expenditures exceed revenue is not, in and of itself, sufficient to deny a deduction for such expenditures.

[18] In this particular case, the expenditures that were claimed were for subcontractors, advertising, professional fees, motor vehicle expenses, and telephone.

Subcontractor Fees

[19] The Appellant claimed an amount of $6,000 in each year for subcontractor fees. The Respondent did not agree that these fees had been incurred. The Appellant stated that these were amounts that she paid to other individuals to provide the services to her clients. The Appellant stated that at least $6,000 had been incurred in each year but she could not confirm how the amount of $6,000 was determined. I

accept her testimony and I find that, on a balance of probabilities, she incurred expenditures of at least $6,000 in each year for subcontractors.

[20] The Respondent submitted that it would not be reasonable for a person in her position to hire subcontractors since the reported revenue was only $15,000 per year. The Appellant indicated that she retained the subcontractors to fill in for her. The Respondent did not question that the subcontractors did not provide the services for which they were paid, but only that it was not reasonable for the Appellant to hire them in the first place.

[21] As noted by the Federal Court of Appeal in *Hammill*, "section 67… in the appropriate circumstances … can be used to deny the whole of an expense, if it is shown to be unreasonable". If the Appellant determined that she had to hire subcontractors to do the work, without anything to suggest that this was unreasonable (other than the argument based on the amount of revenue that was claimed), the provisions of section 67 of the *Act* will not apply to these payments as they would not be shown to be unreasonable in this case. The amounts claimed for subcontractors ($6,000 in each year) do not seem to me to be amounts that "no reasonable business man would have contracted to pay". If the Appellant was unable to provide the services that were being requested by a client, it seems reasonable to hire a subcontractor to provide such services rather than lose the business. As a result I find that the Appellant is entitled to deduct these amounts in determining her income from her business.

Advertising

[22] The amount that the parties agree was spent on advertising in each year was $897 in 2004 and $3,583 in 2005. The advertising consisted of advertisements in the Yellow Pages, brochures, pens, books, magnets and a webpage. The Respondent, since all expenses that were claimed were denied, is asking this Court to determine that the Appellant should not have spent any amount on advertising in 2004 or 2005. The Respondent did not dispute that the Appellant received advertising goods and services that were worth $897 in 2004 and $3,583 in 2005, only that the Appellant should not have spent this money on advertising.

[23] The business was slumping and the Appellant noted that she was having a bad year. This was why she decided to spend the additional amounts on advertising in 2005. It also seems reasonable to me that the Appellant would advertise her business and when her business was suffering from a loss of revenues, that additional amounts

would be spent on advertising to try to increase the revenue. As a result the amounts spent for advertising for these two years will be deductible.

Professional Fees

[24] There was no evidence of any amount that was incurred for professional fees in 2004. Professional fees of $150 were incurred in 2005. These related to the preparation of the financial statements for the business and the tax returns for the Appellant. The Respondent did not question that the amount was not reasonable for the services that were provided, only that the amount should not have been incurred at all. It seems to me that a reasonable business person would have financial statements prepared. There was no evidence with respect to what part, if any, of the $150 was paid for any services of preparing those parts of the Appellant's tax return that were not related to the business. It seems likely that any amount that would be allocated to this would be insignificant since only two sources of income were identified for each year (RRSP income and the business) and therefore the amount of $150 will be allowed as a deduction in computing the Appellant's income from her business in 2005.

Motor Vehicle Expenses

[25] Motor vehicle expenses were only claimed in 2004. There was no evidence of any motor vehicle expenses for 2005. The parties agree that $3,572 was spent in 2005 on the following:

Gas:	$730
Maintenance:	$50
Insurance:	$2,792
Total:	$3,572

[26] The Appellant acknowledged during the hearing that the motor vehicle was not entirely used in the business. The evidence of the Appellant was that the business use of the vehicle was about 40%. The Appellant did not keep any mileage logs. During the cross-examination of the Appellant, she provided an estimate of the total number of kilometres that the vehicle was driven and the number of kilometres that the vehicle was driven for business purposes which would suggest a greater percentage of business use than 40%. However since the Appellant in her direct

testimony had stated that the business use of the motor vehicle was 40%, the lower percentage will be allowed.

[27] Again the argument of the Respondent was that it was not reasonable for the Appellant to have incurred any motor vehicle expenses. I do not accept this argument as it seems reasonable to me that a business person who is required to travel to carry on their business would incur motor vehicle expenses. Since the child care services were provided at the homes of her clients, the Appellant would have had to travel to carry on her business.

[28] As noted above, the motor vehicle expenses included amounts spent on gas, maintenance, and insurance. While the amounts for maintenance and insurance were the total amounts spent on these items in 2004, the amount for gas was approximately one-half of the total amount spent on gas. Since the business use was 40%, the amount of $730 will be multiplied by 0.8 to determine the amount that would be 40% of the total amount spent on gas or 0.8 x $730 = $584,

[29] As a result, the Appellant is entitled to claim motor expenses of $584 plus 40% of $2,842 ($1,721 in total) in 2004.

Telephone

[30] The parties agree that the Appellant spent $1,880 on telephone charges in 2004 and $2,520 on telephone charges in 2005. The Appellant stated that she had one phone line for business, one for personal use and a cell phone. She claimed that the cell phone was only used for business purposes. The Appellant also stated that the amount claimed for the telephone expense did not include the amount spent for the personal phone in her home. The amounts that the Appellant claimed on her tax returns for telephone expense were $942 for 2004 and $1,825 in 2005.

[31] It seems to me that since the Appellant stated that the amounts claimed on her tax returns did not include the amount incurred in relation to her personal phone line and since the amounts stated above were the amounts that the parties agreed had been spent (not necessarily incurred for business purposes), that while the Appellant spent $1,880 on her telephones in 2004, the amount that she spent on her personal telephone line must have been $1,880 - $942 = $938. For 2005, it seems to me that while the Appellant spent $2,520 on her telephones, the amount that she spent on her personal telephone line must have been $2,520 - $1,825 = $695.

[32] The Respondent submitted that a reasonable business person would not have incurred these telephone expenditures given her level of income. However, this would mean that the Respondent would be suggesting that a reasonable business person would operate their business without a telephone. Since the Appellant was placing ads in the Yellow Pages, how could she operate her business without a telephone? It seems reasonable to me that any business person would need a telephone and therefore the amount that the Appellant had claimed in her tax return as the business related expense of the telephones ($942 for 2004 and $1,825 for 2005) will be deductible by the Appellant in computing her income from her business for the purposes of the *Act.*

[33] As a result, the following will be the income of the Appellant from her business before taking into account any amount that may be allowed in relation to the business use of her home:

Item	**2004**	**2005**
Revenue:	$15,000	$15,000
Subcontractors Fees:	($6,000)	($6,000)
Advertising:	($897)	($3,583)
Professional Fees:		($150)
Motor Vehicle Expenses:	($1,721)	
Telephone:	($942)	($1,825)
	$5,440	$3,442

[34] The Appellant claimed business use of the home expenses in 2005. No amount was claimed in relation to the business use of the home in 2004, and there was no evidence of the amount incurred for heat, electricity, mortgage interest, or property taxes in 2004. Subsection 18 (12) of the *Act* provides as follows:

> (12) Notwithstanding any other provision of this Act, in computing an individual's income from a business for a taxation year,
>
> > (a) no amount shall be deducted in respect of an otherwise deductible amount for any part (in this subsection referred to as the “work space”) of a self-contained domestic establishment in which the individual resides, except to the extent that the work space is either
> >
> > > (i) the individual's principal place of business, or

> (ii) used exclusively for the purpose of earning income from business and used on a regular and continuous basis for meeting clients, customers or patients of the individual in respect of the business;
>
> (b) where the conditions set out in subparagraph (a)(i) or (ii) are met, the amount for the work space that is deductible in computing the individual's income for the year from the business shall not exceed the individual's income for the year from the business, computed without reference to the amount and sections 34.1 and 34.2; and
>
> (c) any amount not deductible by reason only of paragraph (b) in computing the individual's income from the business for the immediately preceding taxation year shall be deemed to be an amount otherwise deductible that, subject to paragraphs (a) and (b), may be deducted for the year for the work space in respect of the business.

[35] It seems clear to me that the principal place of business of the Appellant was her home. Therefore, the appropriate percentage of her expenses related to her home should be allowed in determining her income from her business. During her testimony the Appellant claimed that approximately one-third of her home was used for her business. This percentage was not challenged by the Respondent (except the general submission that all amounts claimed should be denied under section 67 of the *Act*) and therefore this amount will be allowed. The basis for the application of section 67 of the *Act* to these amounts is not at all clear. Is it unreasonable for a business person to heat their premises or to have electricity or to pay the interest on their mortgage or to pay their property taxes?

[36] As a result one third of the amounts incurred in relation to the amounts incurred for heat, electricity, mortgage interest, and property taxes, subject to the limitations in paragraph 18(12)(b) of the *Act*, will be allowed for 2005.

[37] There is one additional matter that should be addressed in this appeal. During the cross-examination of the Appellant counsel for the Respondent asked the Appellant if the $15,000 for each year was all of the income from this business. The response of the Appellant was that the $15,000 represented her share after she paid the subcontractors and expenses. Counsel for the Respondent did not ask any further questions in relation to this. This raises concerns with respect to whether the amounts claimed as expenses may already have been deducted in determining her gross income (determined before any of the expenses described herein were deducted therefrom). However no questions were asked and no evidence was adduced with respect to whether the amounts paid to the subcontractors and the expenses to which the Appellant was referring when answering the question about the $15,000 of

income were the same subcontractor fees and expenses that were claimed in her tax return.

[38] There is nothing in the Reply to indicate or suggest that the Respondent made any assumption that these expenses had already been claimed in determining her gross income (before the expenses in question were deducted to determine her net income). The only issue raised in the Reply was whether these amounts were deductible. The position of the Respondent, as stated in the Reply, is that the expenses were not deductible because they were not incurred to earn income, they were personal expenses or they were unreasonable. As well counsel for the Respondent did not make any argument that the expenses should be denied on the basis that the expenses had already been deducted. As a result, no adjustment will be made in relation to this issue.

[39] As a result, the appeals are allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant's income for 2004 and 2005 from her business for the purposes of the *Act* was as follows:

Item	**2004**	**2005**
Gross Income:	$15,000	$15,000
Minus: Subcontractors Fees:	($6,000)	($6,000)
Advertising:	($897)	($3,583)
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Telephone:	($942)	($1,825)
Income before business use of home expenses:	$5,440	$3,442
Minus: Business use of home expenses (lesser of $3,442 and 1/3 of $14,267 = $4,756):		($3,442)
Net Income:	$5,440	0

Signed at Halifax, Nova Scotia, this 11th day of February 2009.

"Wyman W. Webb"

Webb, J.

CITATION:	2009TCC93
COURT FILE NO.:	2008-1872(IT)I
STYLE OF CAUSE:	MARCIA WILLIAMS AND HER MAJESTY THE QUEEN
PLACE OF HEARING:	Toronto, Ontario
DATE OF HEARING:	January 29, 2009
REASONS FOR JUDGMENT BY:	The Honourable Justice Wyman W. Webb
DATE OF JUDGMENT:	February 11, 2009

APPEARANCES:

Agent for the Appellant:	Michael Channer
Counsel for the Respondent:	Lorraine Edinboro Iris Kingston (Student at Law)

COUNSEL OF RECORD:

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