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September 4, 2013

The Honourable Kerry-Lynne Findlay QC
Minister of National Revenue
607 Confederation Building
Ottawa , Ontario K1A 0A6

Delivered via email and Xpress Post.

Dear Minister Findlay,

RE: Previous Correspondence Unanswered

We have written to your predecessor regarding an issue of utmost importance to our Members on June 25, 2013. We delivered a petition signed by 700 taxpayers asking for her assistance at that time. We have written again to your predecessor on July 14, 2013 on the same issue and delivered a petition signed by 1000 taxpayers. You became Minister of National Revenue on that same day, so we emailed to you a copy of our previous correspondence on July 23, 2013 asking for your response. On August 6, 2013 we wrote an open letter to the CRA, addressed to you, and sent you an email notifying you of it and the website link. To all of this correspondence, we have received only one acknowledgement of receipt for the first letter, but **no answer to any of our requests for your intervention**. When might we expect to receive a response?

With this letter, we are enclosing an updated petition to the Minister, now from 1,320 taxpayers. They and we are asking you to intervene to stop the CRA from withholding taxpayers 2012 tax assessments as ransom for giving up their rights to certain claims for tax credits. This initiative by the CRA, announced **retroactively** in late 2012, is clearly an initiative to deter taxpayers from participation in any registered gifting arrangement, regardless of compliance. The Federal Court has already set precedence on this issue, requiring the CRA to issue the notice of assessment with all due dispatch, however, the CRA continues to ignore the ruling. Additional applications to the Federal Court have and/or will be filed. The CRA deterrence initiative is clearly not lawful.

Some taxpayers who have called the CRA after refusing to waive their rights as requested, have been told they will receive no response to their written requests. Complaints to the CRA complaint division have been ignored, as well as complaints to the Ombudsman's office. Taxpayers are being stonewalled on every front and the calendar is marching on. Some of our Members are experiencing great distress over this problem, such as not being approved for a mortgage due to not being able to provide a notice of assessment to the bank. Many other taxpayers are experiencing similar situations and extreme frustration over having their complaints ignored.

Please do not just refer us back to the officials at the CRA that we are complaining about, as you have done to some of our individual Members. And please do not tell us that CRA is reviewing the Federal Court decision on this issue and will get back to us. How can the CRA come to a conclusion different than the Federal Court when it is so clear, uncontested, and without appeal?

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Is the Minister planning to introduce legislation to retroactively permit the CRA to follow their deterrence tactics? If so, we request that you notify us immediately, so that we may prepare our response. If not, we respectfully and determinedly request the Minister to intervene and direct the CRA to issue taxpayer assessments for the tax year 2012 without further delay. As a Minister of the Crown, you are obligated to have your Agency respect the laws of Canada.

Please provide us with an immediate response to our requests the first of which is now well over 60 days old. Thank you in advance for your assistance and cooperation.

Yours truly,



J. Jaye Torley
President
Profitable Giving Canada

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