

_____, 2015

Canada Revenue Agency

SUBJECT: My Tax Return You are Withholding

Tax Year: _____

Name: _____

S.I. N. : _____

Dear Sir/Madam

You are presently withholding my subject tax return due to my participation in a registered gifting arrangement tax shelter, namely _____. I have refused to waive my rights to this charitable donation tax credit and asked that you process my return with all due dispatch.

Years have passed and you have still not processed my return. In that time, two Federal Court cases have ruled that the CRA Gifting Tax Shelter (GTS) policy is unlawful and an abuse of taxpayer rights. I have the right to have my return processed in the same manner you process all other taxpayers, and with all due dispatch.

In the most recent Federal Court case (Robert McNally vs the Minister of National Revenue), Federal Court Justice S. J. Harrington ruled that CRA does not have the authority to withhold taxpayers returns for the primary purpose of deterring me from participating in a gifting arrangement. During the hearing, CRA admitted that the primary purpose of withholding taxpayers' returns was to deter taxpayers (me) from participating in a gifting arrangement. Justice Harrington agreed with Justice Phelan (Ficek vs Attorney General) that the CRA does not have this authority for this primary purpose, even if there is a secondary purpose of auditing which may be valid.

Now with TWO Federal Court Justices agreeing and ruling that the CRA cannot withhold taxpayers returns for their stated purpose, I hereby URGENTLY REQUEST that you process my return immediately and issue my assessment with all due dispatch. The CRA cannot continue to ignore the law as ruled upon twice now by the Federal Court. You cannot continue to abuse my taxpayers rights as you have for two years now.

Please respond to this request immediately. If you have any further questions, please do not hesitate to contact me.

Yours truly,