

Federal Court of Appeal



Cour d'appel fédérale

Date: 20150421

Docket: A-143-14

Citation: 2015 FCA 103

**CORAM: NADON J.A.
DAWSON J.A.
BOIVIN J.A.**

BETWEEN:

EMILY SOWA

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on April 21, 2015.
Judgment delivered from the Bench at Toronto, Ontario, on April 21, 2015.

REASONS FOR JUDGMENT OF THE COURT BY:

DAWSON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on April 21, 2015).

DAWSON J.A.

[1] In the 2006 taxation year, the appellant claimed a credit in respect of a charitable donation she made in the amount of \$10,250.00. The Minister of National Revenue reassessed the appellant's income tax liability for the 2006 taxation year and disallowed the claimed donation. The appellant appealed the reassessment to the Tax Court of Canada.

[2] For reasons cited as 2013 TCC 297, a judge of the Tax Court dismissed the appellant's appeal. This is an appeal from the judgment of the Tax Court.

[3] The Judge began his analysis by correctly observing that section 118.1 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) provides a tax credit for donations made to duly qualified charities. To obtain a credit it is necessary that a gift be made to a qualified charity and that the gift be proven by filing with the Minister a receipt that contains prescribed information.

[4] The Judge then considered the evidence before him and made two findings.

[5] First, the Judge doubted the truthfulness of the appellant's claim that she donated \$10,250.00. The Judge gave detailed reasons for finding that the appellant had not proven she donated \$10,250.00. The appellant has not shown any palpable and overriding error in the Judge's finding.

[6] Second, the Judge found that the receipt filed with the Minister did not contain all of the required information. Three required elements were missing. Again, the appellant has not shown any palpable and overriding error in the Judge's findings.

[7] The consequence at law of each of the Judge's findings was that the appellant's appeal from the reassessment could not succeed.

[8] As no error has been shown on the part of the Judge, this appeal must also fail.

[9] Therefore, the appeal will be dismissed with costs.

“Eleanor R. Dawson”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-143-14

STYLE OF CAUSE: EMILY SOWA v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: APRIL 21, 2015

REASONS FOR JUDGMENT OF THE COURT BY: NADON J.A.
DAWSON J.A.
BOIVIN J.A.

DELIVERED FROM THE BENCH BY: DAWSON J.A.

APPEARANCES:

Emily Sowa FOR THE APPELLANT
(On her own behalf)

Catherine M.G. McIntyre FOR THE RESPONDENT

SOLICITORS OF RECORD:

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