

Court File No. A-61-23

**FEDERAL COURT OF APPEAL**

**BETWEEN:**

**MARIA PILLON**

**-and-**

**HIS MAJESTY THE KING**

**Respondent**

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE	
FILED	DEPOSE
FEB 21 2023	
FRANK FEDORAK <b>Appellant</b>	
VANCOUVER, BC	

**NOTICE OF APPEAL**

**TO THE RESPONDENT:**

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears below.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at Vancouver, BC.

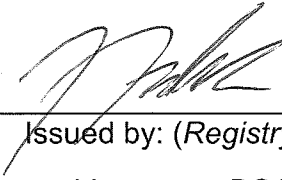
IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the Federal Courts Rules and serve it on the appellant's solicitor or, if the appellant is self-represented, on the appellant, WITHIN 10 DAYS after being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the Federal Courts Rules instead of serving and filing a notice of appearance.

Copies of the Federal Courts Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated: FEB 21 2023



Issued by: (Registry Officer)

Address of local office: 701 West Georgia Street, Vancouver BC V7Y 1K8

TO: the Respondent  
c/o Karen A. Truscott  
Department of Justice Canada  
BC Regional Office  
900 – 840 Howe Street  
Vancouver, BC V6Z 2S9  
Telephone: 604-656-0107  
Facsimile: 604-666-2214

## Appeal

THE APPELLANT APPEALS to the Federal Court of Appeal from the Order of the Honourable Justice Monica Biringir in the Tax Court of Canada, dated January 23, 2023 by which it was ordered that the appeal from Notice of Assessment No. 4341752 dated April 7, 2017 and reduced by Notice of Reassessment dated December 7, 2017 made under the *Income Tax Act* was dismissed and with costs awarded to the Respondent in accordance with the Tariff.

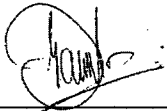
THE APPELLANT ASKS that The Judgment of the Tax Court Below be overturned by this Honourable Court and the Appellant's be allowed with costs.

THE GROUNDS OF APPEAL are as follows:

- (a) erred in law in making a decision, whether or not the error appears on the face of the record; and
- (b) based its decision or orders on an erroneous findings of fact and erroneous findings in inferences drawn.

The appellant requests that the Tax Court of Canada send a certified copy of the following material that is not in the possession of the appellant but is in the possession of the tribunal to the appellant and to the Registry: Entered Exhibits in the Trial.

Dated: February 21, 2023



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Signature for the appellant,  
George Douvelos

George Douvelos Law Corporation  
c/o DG Barristers  
Suite 428, 755 Burrard Street  
Vancouver, BC V6Z 1X6  
Telephone: 604-637-6380  
Facsimile: 604-637-6385

**Federal Courts Fees Receipt**  
**Reçu pour frais judiciaires des cours fédérales**

NO. **A 620965**



Federal Court of Appeal /  
 Cour d'appel fédérale

Federal Court /  
 Cour fédérale

Court Martial Appeal Court of Canada /  
 Cour d'appel de la cour martiale

To / À : \_\_\_\_\_  
 Name/Nom : George Duvelos  
 Organization/Organisation : Law Corp  
 Address/Adresse : \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date : 24 Feb 2023  
 Issuing Office / Bureau émetteur : VAN  
 Prepared by / Préparé par : PCF  
 Court File No./  
 N° du dossier de la Cour : A-61-23

Style of Cause & Description of Services Provided Intitulé de la cause et description des services rendus	Cost(s) Frais
<p><u>Pillon v King</u></p> <p><u>Notice of Appeal</u></p>	
Total =	<u>\$50.00</u>

**Method of Payment / Mode de paiement**

Account / Compte       Cheque No. / N° chèque :       American Express:

Dept# / # Département : \_\_\_\_\_

Org Code / Code org : \_\_\_\_\_

Reference Code / Code référé \_\_\_\_\_

Cash / Comptant

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COURTS ADMIN - VANCOUVER  
 701 WEST GEORGIA ST 3RD

VANCOUVER BC

CARD \*\*\*\*\*1867  
 CARD TYPE VISA  
 DATE 2023/02/24  
 TIME 4410 14:37:03  
 INVOICE # 620965  
 RECEIPT NUMBER  
 M84141152-001-001-045-0

PURCHASE TOTAL  
**\$50.00**

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 THANK YOU

CARDHOLDER COPY  
 IMPORTANT - RETAIN THIS  
 COPY FOR YOUR RECORDS

White - Original file - Ottawa  
 Blanche - Dossier original - Ottawa

Blue - Accounting - Ottawa  
 Bleue - Comptabilité - Ottawa

CAS/SATJ-26 (REV 2/11)

Goldenrod - Accounting 2<sup>nd</sup> copy. Local Office  
 where costs retained by Province (Ottawa Statistics)

Or - Comptabilité 2<sup>e</sup> copie. Bureau local lorsque  
 les frais sont retenus par la province (Statistiques Ottawa)

Rose - Partie

Canary - Duplicate - Local office  
 Jaune - Duplicata - Bureau local