

ID 1
A-334-2)

NOTICE OF APPEAL

Court File No. 2018-4605(1T)1

FEDERAL COURT OF APPEAL

BETWEEN:

CHRIS MASSON

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Court seal

NOTICE OF APPEAL

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE	
FILED	NOV 23 2021
BRIANNA LOGAN	
OTTAWA, ON	1

(pursuant to subsection 27(1.2) of the Federal Courts Act)

TO THE RESPONDENT:

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

THIS APPEAL will be heard by the Federal Court of Appeal 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 place where Federal Court of Appeal ordinarily sits.

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 where the appellant is self-represented, on the appellant, WITHIN 10 DAYS of being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the judgment 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 613-996-6795) 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.

date

**BRIANNA LOGAN
REGISTRY OFFICER
AGENT DU GREFFE**

Issued by: Registry Officer



Address of local office:

90 Sparks St., Ottawa, ON, K1A 0H9

THE APPELLANT ASKS THAT THIS COURT

ALLOW this appeal,

SET ASIDE the TCC Judgement, and:

RENDER the judgement that the TCC ought to have rendered, to,

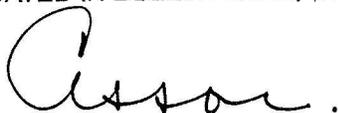
With respect to taxation years 2008 and 2010, funds transferred from a RRIF to a tax deferred savings vehicle such as an RRSP are not subject to income tax being applied. Only when these funds are withdrawn from the tax deferred vehicle, (RRSP), should taxes be applied.

THE GROUNDS FOR APPEAL are as follows:

1. I am a 74 year old Canadian citizen who has been filing tax returns for approximately 57 years.
2. I had put aside money into a locked-in Registered Retirement Income Fund, (RRIF), prior to 2008. Only prescribed monthly amounts could be withdrawn as outlined by Federal Government legislation.
3. In 2008 I was very ill and unemployable. At this time the Federal Government passed legislation amending the "Pension Benefits Standards Regulations, 1985". These amendments allowed for "individuals 55 or older to be entitled to a one-time conversion of up to 50% of RRIF or Life Income Fund, (LIF), holdings into a tax deferred savings vehicle with no maximum withdrawal limit".
4. Because, at the time, I needed more money than my prescribed monthly RRIF payments, I took advantage of this new legislation and in 2008 and 2010 I converted a total of 50% of my RRIF into a RRSP.
5. I then withdrew amounts from my new RRSP in 2008 and 2010 to supplement my income as I recovered from my illness.
6. The amounts withdrawn from my RRSP and the monthly prescribed payments from the remainder of my RRIF were my only sources of income at the time and were reported to the CRA and taxed appropriately.
7. In January 2018 my income tax returns for 2008 and 2010 were re-assessed. The CRA now wanted included as additional revenue the RRIF amounts that were transferred to create the new RRSP. In other words, double taxation.
8. For example, in my case I converted \$43806 of RRIF funds in each year 2008 and 2010, totalling \$87612. I withdrew \$42000 from the new RRSP in 2008 and \$43500 in 2010, totalling \$85500 and was assessed tax appropriately.
9. However, the CRA is now insisting that both the amounts withdrawn from the RRSP, AND the funds from the RRIF that were used to create the new RRSP must both be taxed as income. In other words, I converted \$87612 to an RRSP, but the CRA insists that I must be taxed on almost twice that amount, or \$173112.

10. This, obviously, was never the intent of the 2008 legislation. Nowhere in the legislation is there any reference to taxing the conversion of funds to a defered-tax savings vehicle.
11. At my Tax Court hearing on October 5, 2021 I represented myself as I could not afford a lawyer. I will continue to represent myself as I still cannot afford to hire a lawyer. My total annual income is less than \$20000.
12. I presented my case to the tax court as outlined above. I made available all of the various tax reporting forms, that were supplied to me by the CRA, that showed all the transfers from the RRIF to RRSP. Also, I made available the tax forms showing the taxable withdrawals from the RRSP and the monthly payments from the remainder of my RRIF.
13. I made special note, to the Court, of the two T4RIF forms that showed the transfer of \$43806 into the RRSP. These forms were supplied to the CRA by my bank, (Bank of Novascotia), and indicated a simple funds transfer WITHOUT any withholding taxes applied, as required under the new legislation.
14. As I am not a lawyer, I hope that you will allow me some latitude in expressing my belief that this whole matter is simply insane. The worry and stress that I have endured for nearly four years is becoming unbearable. Clearly an examination of the reporting forms supplied by the CRA show that I am telling the truth and should not be taxed twice for the same money.
15. I am most confused and disturbed by the Judge's decision to dismiss my case.
16. I have not yet been able to see a written copy of the Judge's decision, having only listened to her oral decision over the phone on October 29, 2021. But, from what I can remember of the phone call I can only conclude that I was not properly heard and believed in my appeal to the Court.
17. The lawyer for the respondent never presented any evidence the double taxation should occur under the new 2008 Federal legislation allowing conversion of funds from locked-in accounts. The only piece of evidence that he presented to the Court, as I recall, was some case law that had nothing to do with this new legislation or the facts of my appeal.
18. I certainly do not believe that I was treated fairly and that the evidence in my case was examined and judged properly. I was then and still am, telling the truth. I converted only \$87612 to an RRSP from my RRIF and spent only \$85500. I should not be taxed twice on this amount. There must be some common sense applied.

DATED IN BOBCAYGEON, ONTARIO, this ¹⁸ day of ^{NOVEMBER} 2021



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Appellant