

Tax Court of Canada

**1999-2000
Estimates**

Report on Plans and Priorities

Approved

The Hon. Anne McLellan
Minister of Justice and Attorney General of Canada

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Section I: Message

A. Message from the Registrar

I am pleased to present the Report on Plans and Priorities for fiscal year 1999-2000 for the Tax Court of Canada. This Report reflects our Planning and Reporting Accountability Structure (PRAS).

The Tax Court of Canada has committed itself to participating in improving the Canadian judicial system to ensure that it meets the needs of today's society – in other words, to ensure that it is modern, accessible, prompt and affordable.

On the basis of this avant-garde management philosophy, the Court continued the re-engineering of its services throughout 1998-1999. This report will enable you to ascertain the progress we have made since beginning this re-engineering exercise, assess whether the steps taken thus far are consistent with our mandate, vision, mission and strategic priorities and determine what remains to be done to meet our goal of providing the citizens of Canada with an accessible, effective, fair and independent Court.

The implementation of our new appeals management system is central to our efforts to re-engineer our appeal process. This new Year 2000 system, which we began developing in September 1997, became operational in December 1998. We cannot provide any quantitative data on the success on this important project at this time.

We strongly believe that our clients have an important role to play in improving our practices and procedures. We therefore conducted a survey during the past year to find out what they had to say about the quality of our services. Their comments served as the basis for recommendations that will be used as a yardstick in developing and measuring new service standards.

The Tax Court of Canada is preparing for one of the most important moments in its history. On June 25, 1998 the Minister of Justice announced that a Court Administration Service Agency would be created to meet the administrative needs of the Tax Court of Canada and the Federal Court of Canada and that the Tax Court of Canada would be elevated to the status of a superior court. Naturally, these organizational changes will have a major impact on the Court.

Since its creation in 1983, thanks to an excellent staff who are committed to client service, the Court has been able to make a prominent place for itself in the Canadian judicial system because of its capacity to adapt to change. These same qualities will enable us to meet the major challenges awaiting us in the coming months while honouring our commitments to all Canadians.

R. P. Guenette

B. Management Representation Statement

Management Representation Report on Plans and Priorities 1998-99

I submit, for tabling in Parliament, the 1999-2000 Report on Plans and Priorities (RPP) for the Tax Court of Canada.

To the best of my knowledge, the information:

- Accurately portrays the TCC's mandate, plans, priorities, strategies and expected key results of the organization.
- Is consistent with the disclosure principles contained in the *Guidelines for Preparing a Report on Plans and Priorities*.
- Is comprehensive and accurate.
- Is based on sound underlying departmental information and management systems.
- I am satisfied as to the quality assurance processes and procedures used for the RPP's production.

The Planning and Reporting Accountability Structure (PRAS) on which this document is based has been approved by Treasury Board Ministers and is the basis for accountability for the results achieved with the resources and authorities provided.

Name: _____

R. P. Guenette
Registrar

Date: _____

Section II: Departmental Overview

A. Mandate

The Registry provides administrative services to the Tax Court of Canada which has exclusive original jurisdiction to hear and determine references and appeals on matters arising under the *Income Tax Act*, the Canada Pension Plan, the *Old Age Security Act*, the *Petroleum and Gas Revenue Tax Act*, the *Employment Insurance Act* (formerly the *Unemployment Insurance Act*), Part IX of the *Excise Tax Act* and the *Cultural Property Export and Import Act*. The Court also has exclusive jurisdiction to hear and determine appeals on matters arising under the *War Veterans Allowance Act* and the *Merchant Navy Veteran and Civilian War-related Benefits Act* as referred to in section 33 of the *Veterans Review and Appeal Board Act*.

B. Program Objective

To provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

C. Mission Statement

We at the Tax Court of Canada are committed to providing the public with an accessible and efficient appeal process and to working together to maintain a fair and independent Court.

D. Strategic Objectives

The Tax Court of Canada's Mission Statement is comprised of four commitments to our clients on behalf of all Canadians. It is from these commitments that we derive our strategic objectives:

1. To improve the effectiveness of the Court's Appeal Process;
2. To improve public access to the Court and its services;
3. To improve service delivery;
4. To enhance the judicial independence of the Court.

E. Business and Service Line Structure

1. Introduction

The Business Line structure described below was approved by the Treasury Board under the Planning, Reporting and Accountability Structure (PRAS) document.

The Tax Court of Canada consists of one main business line (the Registry) and two service lines (1- Appeals Management, and 2- Corporate Services).

A third service line, Strategic Planning and Communications, was developed in December 1998 to give effect to TCC senior management's desire to make strategic planning an effective management tool and give this unit the visibility it needs vis-à-vis the central agencies. A new PRAS will be developed shortly for consideration and approval by the Treasury Board.

2. Description of the first two service lines

The Registry of the Tax Court of Canada provides a range of services to the Court through the following services lines: Appeals Management and Corporate Services.

a) Appeals Management

This Service Line

- provides litigants with guidance and advice on Court practices and procedures; and
- provides the Judges of the Court orderly and efficient scheduling of hearings.

b) Corporate Services

This Service Line

- provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology.

3. Description of the new service line

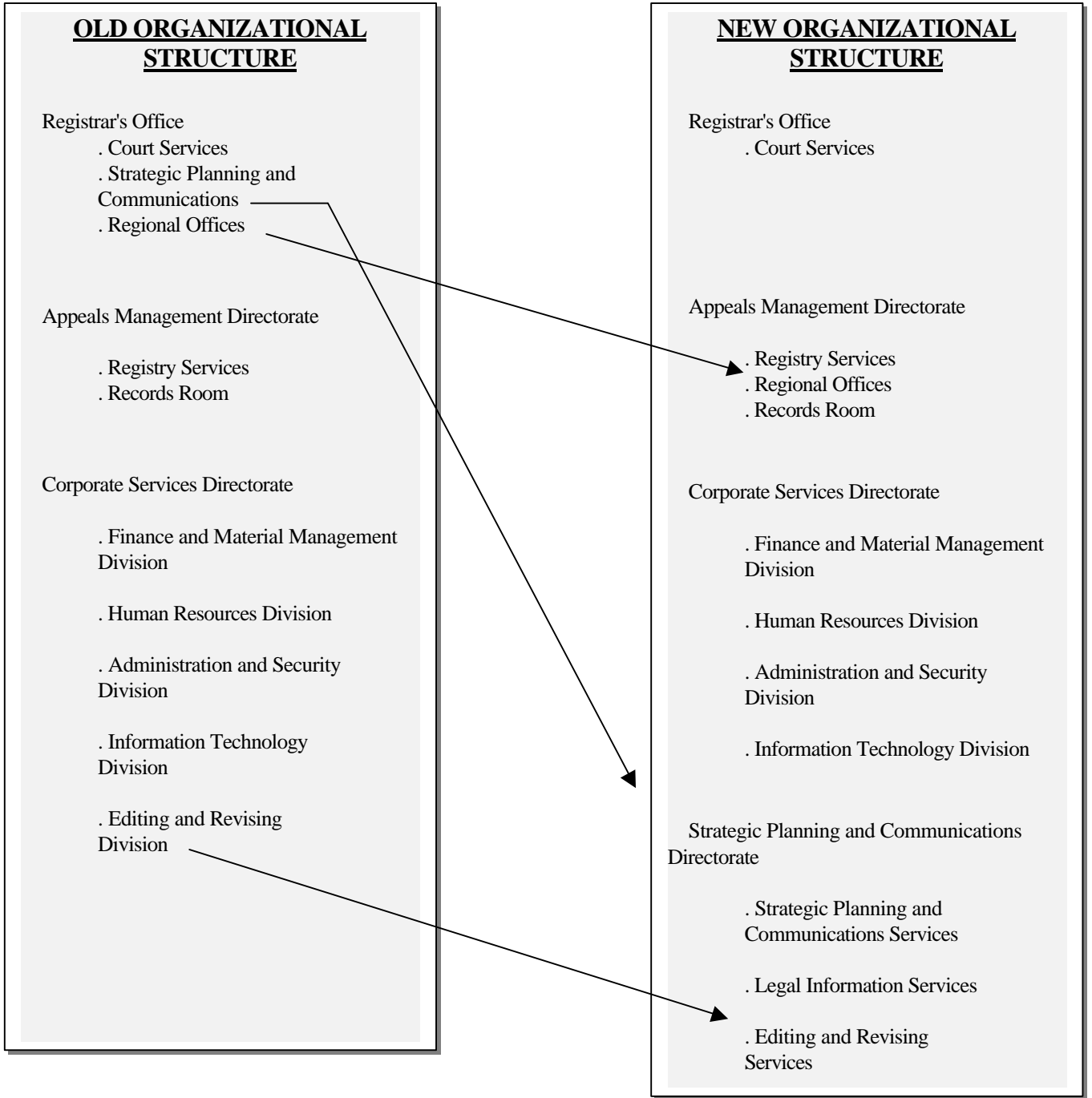
a) **Strategic planning and Communications**

This Service Line

- provides the Registry with support in the areas of strategic planning, communication, legal information services and editing and revising.

The following table shows the change from the Tax Court of Canada's old organizational structure to the new.

CROSSWALK BETWEEN THE OLD AND NEW ORGANIZATIONAL STRUCTURE



F. Organizational Structure for Program Delivery

The Court, with its Headquarters in Ottawa, consists of the Chief Judge, the Associate Chief Judge and 20 other Judges plus three Supernumerary Judges. To ensure the expeditious hearing of appeals, the Chief Judge may, with the approval of the Governor in Council, appoint Deputy Judges. There are currently eight Deputy Judges.

The Chief Judge is responsible for the apportionment of the work among the Judges and the assignment of individual Judges to specific sittings of the Court. The Court has its own court accommodations in Vancouver, London, Toronto, Ottawa and Montréal, and shares accommodation with the Federal Court of Canada in Edmonton, Calgary, Winnipeg, Quebec City, Halifax and Fredericton. In other locations, the Court uses provincial court accommodations, where available, leases commercial accommodation or partners with other levels of government. For Income Tax appeals, the Court may now sit in roughly 40 locations across Canada. For Employment Insurance appeals, the Court may sit in over 80 locations across Canada.

The Registrar, as the Deputy to the Commissioner for Federal Judicial Affairs, through complete delegation of authority under subsection 76(2) of the *Judges Act*, is the Deputy Head of the Tax Court of Canada. The Commissioner for Federal Judicial Affairs reports to the Minister of Justice. The Registrar, as the Principal Officer of the Court, is responsible for the executive direction of the Court.

G. Financial Spending Plan

Tax Court of Canada

(\$ thousands)	Forecast Spending 1998-99*	Planned Spending 1999-2000	Planned Spending 2000-2001	Planned Spending 2001-02
Gross Program Spending:				
Registry of the Tax Court of Canada	12,711	12,156	11,233	9,661
Less:				
Revenue Credited to the Vote	-	-	-	-
Net Program Spending	12,711	12,156	11,233	9,661
Less: Revenue Credited to the Consolidated Revenue Fund	425	425	425	425
Plus: Cost of Services Provided by other Departments	3,178	3,178	3,178	3,178
Net Cost of the Department	15,464	14,909	13,986	12,414

*Reflects best forecast of total planned spending to the end of the fiscal year.

Section III: Plans, Priorities and Strategies

A. Summary of Key Plans, Priorities and Strategies

The Tax Court of Canada is committed to providing all Canadians with a forum for the resolution of their tax disputes before an independent and impartial decision-making body. Our dedication is based on the fundamental values which are entrenched in our Mission Statement and which guide our everyday actions. Those guiding principles are: access to justice for all, efficiency, fairness and judicial independence.

The following chart displays the Tax Court of Canada's major commitment and key results which are expected for the planned year.

Tax Court of Canada has a budget of \$12,156 in 1999-2000	
To provide Canadians with:	To be demonstrated by:
A contribution to fair treatment and effective stewardship of public funds through an efficient court of record for hearing cases related to income tax and other federal programs, such as the Canada Pension Plan, Employment Insurance and Old Age Security.	<ul style="list-style-type: none"> • a timely cost-effective appeal process • a level of client satisfaction, in terms of agreed service standards, with the appeal process and expert counselling on court practices and procedures • equal access for all who file appeals to the Tax Court of Canada • effective and efficient administration of the Court

B. Details by Program and Business Line

This section will relate the long-term strategic objectives, priorities and resources of the Tax Court of Canada to its main business line (the Registry).

1. Planned Spending

Tax Court of Canada

(\$ thousands)	Forecast Spending 1998-99*	Planned Spending 1999-2000	Planned Spending 2000-2001	Planned Spending 2001-2002
Gross Program Spending:				
Registry of the Tax Court of Canada	12,711	12,156	11,223	9,661
Less: Revenue Credited to the Consolidated Revenue Fund	425	425	425	425
Net Cost of the Department	12,286	11,731	10,798	9,236

*Reflects best forecast of total planned spending to the end of the fiscal year.

2. Objective

The business line of the Tax Court of Canada is its Registry Services.

This main business line provides Canadians with the right to an accessible and efficient Court of record for hearing cases in areas involving taxation and other federal programs such as Canada Pension Plan, Employment Insurance and Old Age Security.

3. External Factors Influencing the Business Line

One significant factor could affect the extent to which the Tax Court of Canada's mandate and strategic priorities are achieved during the planned period concerned.

→ **Mid-term Repercussions**

On June 25, 1998, the Minister of Justice, the Honourable Anne McLellan, announced that a Court Administration Service would be created to meet the administrative needs of the Tax Court of Canada and the Federal Court of Canada and that the Tax Court of Canada would be elevated to the status of a superior court. These organizational changes will have a major impact on the court's organizational structure and its employees' day-to-day work.

4. Key Plans and Strategies

a) By Business Line

The Tax Court of Canada has identified the following priorities and strategies which upon completion, will meet the organization's strategic objectives.

→ **Strategic Objective:**

To improve the effectiveness of the Court's Appeals Process

→ **Priorities and Strategies:**

1. **Appeals Processing Re-engineering**

Technology has become essential to the success of the Court's mission. Our old appeals management system was outdated and was not Year 2000 compliant. A loan of \$1,331,000 for 1998-1999 and \$904,000 for 1999-2000 has enabled us to complete the first phase of our service re-engineering process. The new system, known as the Appeals System Plus (ASP), became operational in December 1998. It will enable us to overcome Year 2000-related technical problems while enabling us an opportunity to re-engineer our services. The ASP will provide management information which will enable us to make our operations more efficient and responsive to client needs.

2. **Strengthened Accountability**

The Tax Court of Canada is committed to improving its efficiency and effectiveness by achieving greater accountability and has adopted the following Performance Management Framework.

- **Performance Management Framework**

The Tax Court of Canada is committed to increasing its effectiveness and efficiency through greater accountability. The Tax Court of Canada has developed a performance management framework. The main performance areas and related indicators have been identified. The performance management framework will be implemented over a period of two to three years. The indicators and related measurement strategies will be refined as we implement the new integrated appeals processing system and gain experience in monitoring and reporting on our performance. Since the system was implemented only in December 1998, the Court is not yet able to provide quantitative data on the extent to which it is honouring its main commitments. The performance information given for the 1998-1999 fiscal year is thus primarily qualitative. However, the Court will start collecting data on its accomplishments in these performance areas at the beginning of the 1999-2000 fiscal year. The data will enable management to systematically identify the organization's weaknesses and vulnerabilities and determine what corrective action to take. In future performance reports, the data will also provide an

indication of the extent to which the Court is honouring the main results-related commitments it has made to Canadians.

The Tax Court of Canada will be a Free-Balance user by April 1, 1999. We should be developing accrual accounting policies during the 1999-2000 fiscal year and implementing the new system on or before April 1, 2001. Staff will be given the necessary accounting and financial management training and will learn to use the departmental systems connected to the new central system as courses become available.

Deliverables

- More timely and expeditious case processing
- Improved work procedures and processes
- Increased use of enabling technologies in support of program delivery
- Improved information sharing and coordination amongst operational elements
- More accurate and timely management information that improves decision-making
- More strategic management of the Court's operations through the establishment of an effective performance measurement system integrated with planning and reporting systems
- More timely, useful and reliable budget, accounting and performance data to support sound decision-making
- Increased accountability for public resources
- Increased public trust in the judicial system

b) By Service Lines

The Tax Court of Canada links its strategic objectives to its clients through its service lines. Consequently, the strategies described below encompass the initiatives which will be undertaken by the three Service Lines to meet our strategic priorities.

1. Service Line: Appeals Management

→ **1st Strategic Objectives:**

To improve public access to the Court and services

→ **Strategies:**

Over the next few months, this service line will be able to assess the effectiveness of its new appeals management system, which was implemented in December 1998. The new system will make it possible to overcome Year 2000-related technical problems while fostering the use of state-of-the-art, user-friendly technology that will ensure better access to information on appeals.

Deliverables

- More timely and expeditious case processing
- Computer system that complies with Year 2000 technological requirements
- Improved work procedures and processes

→ **2nd Strategic Objective:**

To improve client service delivery

→ **Strategies:**

The Tax Court of Canada is aware of the important role played by technology in facilitating access to justice, which results in speedier recourse to the courts and, ultimately, in savings for clients and for the Court as a whole.

The Court will be actively seeking innovative ways to improve access to its documentation by means of the following initiatives :

Electronic Filing

The Court has set itself the goal of implementing electronic filing of documents over the next few years. Electronic filing will permit a more rapid exchange of information between the Court and its clients, resulting in significant savings. It will reduce costs for appellants, accelerate document interchange between parties and make information more readily available to all Canadians. The Court's ability to respond to requests for information will be enhanced. This will offer new possibilities for streamlining and improving its appeals process and internal work processes.

Survey

As part of its efforts to improve its services, the Court conducted a pretest survey to find out what its clients think about the quality of its services. Their comments served as the basis for recommendations and will be used as yardsticks in the broader survey we will conduct in 1999-2000 and in the development of our services standards.

Appeals Brochure

In cooperation with the Strategic Planning and Communications service line, the Appeals Management service line, has developed a brochure explaining the procedure to be followed in income tax and GST appeals. A similar brochure, is now being prepared for appeals relating to Employment Insurance and the Canada Pension Plan.

Deliverables

- Higher-quality information provided to users, and improved access to that information
- More effective use of technology by the Court
- Greater client participation in initiatives to improve the Court
- Better and faster service to the public
- Client satisfaction
- Higher-quality information for our clients

2. Service Line: Corporate Services

→ **Strategic Objective:**

To achieve administrative efficiencies

→ **Strategies:**

During the next months, this service line will be influenced by the need to continue to support in a timely and efficient manner while at the same time seeking administrative efficiencies by maximizing the use of available resources. To achieve this, Corporate Services will continue to:

- Seek every opportunity for using the private sector to deliver services where costs can be reduced and quality maintained in both core and non-core functions (printing, mail services, library services, etc.). The Court is currently using the private sector for the provision of its translation and classification services.
- Seek out and cultivate partnerships with other organizations for procurement of locally shared services.

Deliverables

- Effective, efficient service delivery through the negotiation of contracts with private sector
- Provide quality common services to other agencies at reduced costs
- Reduce cost of operating government administrative services
- Client satisfaction
- More effective utilization of resources

3. New Service Line: Strategic Planning and Communications

→ **1st Strategic Objective:**

To improve public access to the Court and its services

→ **Strategies:**

The Tax Court of Canada is aware of the important role played by technology in ensuring the effective, efficient flow of high-quality information to our clients and the Canadian public.

The Court will be actively seeking innovative ways to improve access to such information.

Publication of the Tax Court of Canada's Judgments

As part of its mandate, and with a view to improving its image and the quality of its services to the public, the Court is considering publishing its raw judgments on its Internet site. This initiative will provide a wide audience of professionals and the general public with access to the Court's mandate, procedures and judgments in both official languages. For example, we could add Employment Insurance decisions that are not currently available.

Deliverables

- Improved public access to the Court's judgments and to legal documentation
- Higher-quality information provided to users at a lower cost and improved access to that information

→ **2nd Strategic Objective:**

To improve service delivery

→ **Strategies:**

The Tax Court of Canada is aware that legal information and documentation of very high quality is needed to improve the delivery of its services.

The Court will be actively seeking innovative ways to provide services of very high quality by means of the following initiatives:

Legal Information Services

The Legal Information Services will make possible to improve the quality of our services by providing our internal clients with one-stop service as regards the statutes, rules and procedures governing the TCC so as to:

- More clearly identify the organization's legal information and training needs and respond to those needs
- Ensure that Court employees construe and apply uniformly TCC's rules and procedures;
- Ensure that operational practices reflect our rules of procedure and are accessible
- Inform all the Court's employees of amendments to statutes or regulations and enable them to understand the impact of those amendments on their responsibilities

Performance Indicators

To improve the effectiveness of its strategic planning and reporting system, the Strategic Planning and Communications service line will develop performance indicators that are appropriate to its mandate and its goal of improving service delivery.

Deliverables

- Higher-quality information provided to users and improved access to that information
- Client satisfaction
- More effective utilization of resources
- Performance indicators appropriate to the Court's various service lines

Section IV: Supplementary Information

Supplementary Information is provided in the chart below as follows:

SUPPLEMENTARY INFORMATION

Table 1: Spending Authorities

Personnel Information

Table 2: Organizational Structure and Display of Planned Spending by Program and Business Line for 1999-2000

Table 2.1: Planned Full Time Equivalents (FTEs) by Program and Business Line

Table 2.2: Details of FTE Requirements

Additional Financial Information

Table 3: Departmental Summary of Standard Objects of Expenditure

Table 4: Program Resources by Program and Business Line for the Estimates Year

Table 5: Details of Revenue by Program

Table 6: Net Cost of Program for 1999-2000

Other Information

Table 7: Legislation Administered by the Tax Court of Canada

Table 8: Contacts for Further Information

Tax Court of Canada

Table 1: Spending Authorities - Ministry Summary Part II of the Estimates

Vote	(thousands of dollars)	1999-2000 Main Estimates	1998-99 Main Estimates
<i>Tax Court of Canada</i>			
50	Operating Expenditures	11,094	9,304
(S)	Contributions to Employee Benefit Plans	1,062	1,054
Total Department		12,156	10,358

Table 2: Organizational Structure and Display of Planned Spending by Program and Business Line for 1999-2000

(thousands of dollars)	
<i>Program/ Business Line</i>	
<i>Tax Court of Canada</i>	
Registry of the Tax Court of Canada	<u>12,156</u>
Total Planned Spending	12,156

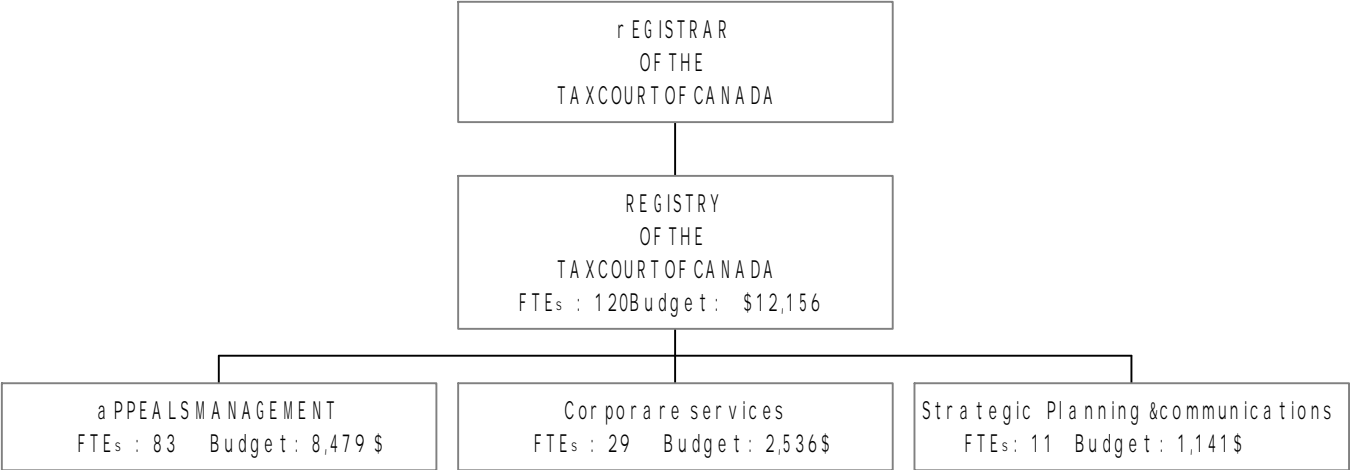


Table 2.1: Planned Full Time Equivalents (FTEs) by Program and Business Line

	Forecast 1998-99	Planned 1999-2000	Planned 2000-2001	Planned 2001-2002
<i>Tax Court of Canada</i>				
Registry of the Tax Court of Canada	123	123	120	117
Departmental Total	123	123	120	117

Table 2.2: Details of FTE Requirements

(thousands of dollars)	Forecast 1998-99	Planned 1999-2000	Planned 2000-2001	Planned 2001-2002
Salary Ranges				
< 30,000	5	1	0	0
30,000 - 40,000	64	68	61	57
40,000 - 50,000	35	29	32	34
50,000 - 60,000	8	12	13	13
60,000 - 70,000	6	7	7	6
70,000 - 80,000	3	4	4	4
> 80,000	2	2	3	3
Total	123	123	120	117

Table 3: Departmental Summary of Standard Objects of Expenditure

(thousands of dollars)	Forecast Spending 1998-99*	Planned Spending 1999-2000	Planned Spending 2000-2001	Planned Spending 2001-2002
Personnel				
Salaries and wages	5,291	5,310	5,306	5,093
Contributions to employee benefit plans	1,097	1,062	1,062	1,019
	6,388	6,372	6,368	6,112
Goods and Services				
Transportation and communications	540	589	590	525
Information	45	41	50	55
Professional and special services	4,500	4,039	3,258	2,057
Rentals	117	129	135	145
Purchased repair and maintenance	145	169	165	175
Utilities, materials and supplies	400	411	390	415
Other subsidies and payments	-	-	-	-
Postal subsidy	-	-	-	-
Minor capital	576	406	277	177
	6,323	5,784	4,865	3,549
Total Operating	12,711	12,156	11,233	9,661
Gross Budgetary Expenditures	12,711	12,156	11,233	9,661
Net Budgetary Expenditures	12,711	12,156	11,233	9,661

*Reflects best forecast of total planned spending to the end of the fiscal year.

Table 4: Program Resources by Program and Business Line for the Estimates Year

(thousands of dollars)	Budgetary						Non- budgetary Loans Investments and Advances	Gross Planned Spending	Less: Revenue Credited to the Vote	Net Planned Spending
	FTE	Operating	Capital	Grants and Contri- butions	Gross Voted	Statutory Items*				
<i>Tax Court of Canada</i>										
Registry of the Tax Court of Canada	123	12,156			12,156			12,156		12,156
Total	123	12,156	0	0	12,156	0	0	12,156	0	12,156

* Does not include non-budgetary items or contributions to employee benefit plans that are allocated to operating expenditures

Table 5: Details of Revenue by Program

Revenue Credited to the Consolidated Revenue Fund (thousands of dollars)	Forecast Revenue 1998-99	Planned Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002
Registry of the Tax Court of Canada	425	425	425	425
Total Revenue	425	425	425	425

Table 6: Net Cost of Program for 1998-99

Registry of the Tax Court of Canada	
(thousands of dollars)	
Gross Planned Spending	12,156
Plus:	
<i>Services Received without Charge</i>	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	2,886
Contributions covering employees' share of insurance premiums and costs paid by TBS	292
	3,178
Total Cost of Program	15,334
Less:	
Revenue Credited to the CRF	425
Net Cost of Program	14,909
1998-99 Estimated Net Program Cost	15,569

Table 7: Legislation Administered by the Tax Court of Canada

The Tax Court of Canada has authority to hear cases on matters arising under the following Acts:	
Canada Pension Plan	R.S.C. 1985, c. C-8, as amended
<i>Cultural Property Export and Import Act</i>	R.S.C. 1985, c. C-8, as amended
<i>Employment Insurance Act (Part III)</i>	R.S.C. 1985, c. C-8, as amended
<i>Excise Tax Act (Part IX)</i>	R.S.C. 1985, c. E-15, as amended
<i>Income Tax Act</i>	R.S.C. 1985, c. 1 (5th Supp.), as amended
<i>Merchant Navy and Civilian War-related Benefits Act</i>	R.S.C. 1985, c. C-31, as amended
<i>Old Age Security Act</i>	R.S.C. 1985, c. O-9, as amended
<i>Petroleum and Gas Revenue Tax Act</i>	R.S.C. 1985, c. P-12, as amended
<i>Unemployment Insurance Act (repealed)</i>	R.S.C. 1985, c. U-1, repealed
<i>Veterans Review and Appeal Board Act</i>	S.C. 1995, c. 18, as amended
<i>War Veterans Allowance Act</i>	R.S.C. 1985, c. W-3, as amended

Table 8: Contacts for Further Information

For further information related to the strategic planning portion of this document you may contact:
<p>Mrs. Diane Potvin Director of Strategic Planning and Communications Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>
For further information related to the financial portion of this document you may contact:
<p>Mr. Bruce Shorkey Director of Finance and Materiel Management Services Corporate Services Directorate Tax Court of Canada 200 Kent Street, 4th Floor Ottawa, Ontario K1A 0M1</p>