CORAM: **PELLETIER J.A.**
                DE MONTIGNY J.A.
                GLEASON J.A.

BETWEEN:

CAROLINE M. MCDONALD

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on January 25, 2016.

Judgment delivered from the Bench at Vancouver, British Columbia, on January 25, 2016.

REASONS FOR JUDGMENT OF THE COURT BY: GLEASON J.A.

Date: 20160125

Docket: A-190-15

Citation: 2016 FCA 23

CORAM: PELLETIER J.A.
           DE MONTIGNY J.A.
           GLEASON J.A.

BETWEEN:

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Vancouver, British Columbia, on January 25, 2016).

<u>**GLEASON J.A.**</u>

[1]   The appellant has conceded that, unless we find that the Tax Court Judge made a palpable and overriding error in finding at paragraph 28 of his reasons that Ms. MacDonald cooperated with Mr. Chapman to assist him to hide his funds from the CRA, this appeal should be dismissed.

[2]   We do not find that the Tax Court judge made any such error as there was evidence upon which the Judge could have come to this conclusion.

[3]   This appeal will therefore be dismissed, with costs fixed in the amount of $1000.00, all-inclusive.

"Mary J.L. Gleason"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-190-15

(APPEAL FROM A JUDGMENT OF THE HONOURABLE MR. JUSTICE RIP OF THE TAX COURT OF CANADA, DATED MARCH 9, 2015)

STYLE OF CAUSE: CAROLINE M. MCDONALD v.
                                                          HER MAJESTY THE QUEEN

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: JANUARY 25, 2016

REASONS FOR JUDGMENT OF THE COURT BY: PELLETIER J.A.
                                                          DE MONTIGNY J.A.
                                                          GLEASON J.A.

DELIVERED FROM THE BENCH BY: GLEASON J.A.

APPEARANCES:

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Max Matas   FOR THE RESPONDENT
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