

Docket: 2008-3313(IT)I

BETWEEN:

WESLEY CLARKE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeal heard on October 25, 2011, at Toronto, Ontario

Before: The Honourable Justice G. A. Sheridan

Appearances:

For the Appellant:                   The Appellant himself  
Counsel for the Respondent:       Roxanne Wong

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**JUDGMENT**

In accordance with the attached Reasons for Judgment, the appeal from the reassessment under the *Income Tax Act* of the Appellant's 2005 taxation year is dismissed.

Signed at Ottawa, Canada, this 7<sup>th</sup> day of December 2011.

“G. A. Sheridan”

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Sheridan J.

Citation: 2011TCC547  
Date: 20111207  
Docket: 2008-3313(IT)I

BETWEEN:

WESLEY CLARKE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR JUDGMENT**

Sheridan J.

[1] The Appellant, Wesley Clarke, is appealing the reassessment of the Minister of National Revenue of his 2005 taxation year. In 2005, the Appellant reported having made charitable donations in 2004 and 2005 of \$17,741 to an organization he called “Pan-African”.

[2] The Appellant represented himself and was the only witness to testify on his behalf. He was vague in his answers on cross-examination and often could not remember pertinent details.

[3] The Appellant said he gave various amounts of cash totaling \$17,741 to his tax preparer, a business operating under the name Payless Tax, to donate on his behalf. He had also donated used furniture and other household goods. These were either picked up by the charity or delivered by the Appellant to a designated depot whose address he could not remember. Each time he made a donation of cash or goods he received a receipt; however, as of the date of the hearing, the Appellant admitted he no longer had them in his possession. He said he had tried to get copies from Payless Tax but by that time, it was out of business.

[4] Called to testify for the Respondent was Tracey Cooper, a Litigation Officer with the Canada Revenue Agency. Ms. Cooper had reviewed the Appellant’s tax

records in respect of the 2005 charitable donation under appeal. I accept her evidence that in 2005 there was a charity registered with the Canada Revenue Agency under the name “PanAfrican Canadian Multicultural Centre” and that its registration was subsequently “revoked for cause” on September 15, 2007.

[5] As explained to the Appellant at the hearing, quite apart from any inconsistencies or gaps in his testimony as to whether he made a “gift” to the PanAfrican Canadian Multicultural Centre, the first obstacle to his claim for a charitable donation in 2005 was his lack of an “official receipt” as defined by subsection 118.1(2) of the *Income Tax Act* and section 3500 of the *Income Tax Regulations*. Without receipts, none of the information required under section 3501 of the *Regulations* is available to verify the legitimacy of the taxpayer’s claim. As the provision of an “official receipt” is fundamental to the establishment of the Appellant’s claim for a charitable donation deduction and he has no receipts of any kind, his appeal must be dismissed.

Signed at Ottawa, Canada, this 7<sup>th</sup> day of December 2011.

“G. A. Sheridan”

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Sheridan J.

CITATION: 2011TCC547

COURT FILE NO.: 2008-3313(IT)I

STYLE OF CAUSE: WESLEY CLARKE AND HER MAJESTY  
THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: October 25, 2011

REASONS FOR JUDGMENT BY: The Honourable Justice G. A. Sheridan

DATE OF JUDGMENT: December 7, 2011

APPEARANCES:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Roxanne Wong

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: Myles J. Kirvan  
Deputy Attorney General of Canada  
Ottawa, Canada