

Docket: 2012-1007(IT)I

BETWEEN:

HAJRUDIN HEDZIC,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeal of
Fikreta Hedzic (2012-1008(IT)I), on April 22 and 23, 2013,
at Québec, Quebec.

Before: The Honourable Justice Johanne D'Auray

Appearances:

For the appellant:	The appellant himself
Counsel for the respondent:	Simon Vincent

AMENDED JUDGMENT

The appeal from the reassessments made pursuant to the *Income Tax Act* for the 2007 and 2008 taxation years is allowed, without costs, and the assessments are referred back to the Minister of National Revenue for reconsideration and reassessment as follows:

- add to the joint net worth \$5,000 as current assets under [TRANSLATION] "money in possession—safety deposit box" for the 2007 taxation year;
- reduce to nil the current joint assets under [TRANSLATION] "money in possession—safety deposit box" for the 2008 taxation year;

- subtract from the joint net worth \$2,427.72, \$749.26, \$4,000.00 as personal expenditures for the 2007 taxation year;
- subtract from the joint net worth \$1,061.45 as transportation expenditures for the 2008 taxation year;
- subtract from the joint net worth \$2,441.00 and \$12,576.77 as personal expenditures for the 2008 taxation year;
- vacate the penalties imposed by the Minister under subsection 163(2) of the Act.

This amended judgment is issued in replacement of the August 8, 2013, judgment.

Signed at Ottawa, Canada, this 8th day of November 2013.

"Johanne D' Auray"

D' Auray J.

Translation certified true
on this 18th day of November 2013.
Elizabeth Tan, Translator

Docket: 2012-1008(IT)I

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FIKRETA HEDZIC,

Appellant,

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HER MAJESTY THE QUEEN,

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[OFFICIAL ENGLISH TRANSLATION]

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Hajrudin Hedzic (2012-1007(IT)I), on April 22 and 23, 2013,
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Before: The Honourable Justice Johanne D'Auray

Appearances:

Agent for the appellant: Hajrudin Hedzic
Counsel for the respondent: Simon Vincent

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Citation: 2013 TCC 249
Date: 20131108
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Docket: 2012-1008(IT)I

BETWEEN:

FIKRETA HEDZIC,

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HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

AMENDED REASONS FOR JUDGMENT

D'Auray J.

[1] The appellants, Hajrudin Hedzic and Fikreta Hedzic are challenging the assessments made by the Minister of National Revenue (the Minister) for the 2007 and 2008 taxation years. The Minister added to Mr. Hedzic and Ms. Hedzic's income \$15,790 for 2007 and \$25,651 for 2008 as undeclared income. Mr. and Ms. Hedzic (the Hedzics) had each declared \$19,160 for the 2007 taxation year and \$14,216 for the 2008 taxation year.

[2] Penalties were also imposed under subsection 163(2) of the *Income Tax Act* (the Act). According to the Minister, the Hedzics knowingly or under circumstances amounting to gross negligence made a false statement or omission in their income tax returns for 2007 and 2008.

[3] The appeals were heard on common evidence. Mr. Hedzic acted as agent for his spouse, Fikreta Hedzic, and represented himself.

Facts

[4] Mr. Hedzic was a jurist in Bosnia. Because of the war in Bosnia, he came to live with his spouse in Québec. When he arrived, he worked in Île d'Orléans on a berry farm. He also worked as a delivery person at a pizzeria before buying a share in a restaurant, which he sold in 2003 for \$20,000.

[5] In 2001, he bought a grocery store that specialized in European products. He sold this store in 2003 for \$32,500.

[6] In 2003, he and his spouse also opened a pizzeria, doing business as Pizza Jumelle 2003, located at 833 Myrand Avenue in Québec.

[7] The Hedzics have three children: two girls, Alma and Amra and a boy, Amer. During the years in question, the Hedzics were not financially responsible for their children, although they occasionally provided them with financial assistance. Amer worked at the pizzeria during the years in question.

[8] At the hearing, the Hedzics brought eight boxes of documents containing invoices issued at the pizzeria and during deliveries, as well as all the cash register Z-tapes for the years in question. However, the Hedzics did not present any reconciliation between the invoices and the cash register Z-tapes to evidence.

[9] Mr. Garneau from the Canada Revenue Agency (CRA) testified for the respondent. He conducted an audit of the Hedzics' files. He is a CMA and has been working for the CRA for 4½ years. Prior to that, he worked for the Agence du revenu du Québec and in the private sector.

[10] Upon review of the Hedzics' tax returns, Mr. Garneau found that the reported income was low. He therefore analyzed various methods for determining the gross income of the pizzeria before choosing the net worth method. He reviewed the

pizzeria's sales over a 6-day period and this method was inconclusive, because the total of the invoices did not equal the total of the cash register Z-tapes. He also analyzed the deposits, which was also inconclusive because Mr. Hedzic took money from the cash register to pay for certain expenses at the pizzeria, so not all the earnings were deposited. The method of calculating pizza boxes was also inconclusive; the pizzeria had a varied menu and one box did not necessarily equal one sale. He therefore proceeded with the net worth method.

[11] With the Hedzics' authorization, Mr. Garneau obtained the credit card statements, bank statements, entry and exit records for the safety deposit box, statements regarding vehicles registered in the Hedzics' name, a report from Equifax Canada and other documents relevant to the net worth from financial institutions and government organizations.

[12] Reproduced in the appendix is the net worth established by the Minister of National Revenue.

[13] Mr. Hedzic claims that the Minister erred:

- (i) by not taking into consideration the amounts held in their safety deposit box, after the sale of the two businesses in 2003 and not considering his salary and that of his spouse;
- (ii) by adding to the non-current assets in 2008, assets the Hedzics did not own;
- (iii) by erroneously adding personal expenditures. These expenditures are indicated under [TRANSLATION] "personal expenditures—other expenditures" in Appendix IV of the net worth.

Analysis

[14] In cases involving net worth, it is the taxpayers who have the burden of proof. It is the taxpayer who must prove that the amounts making up the net worth established by the Minister are erroneous.

[15] In *Léger v Her Majesty the Queen*, 2001 DTC 471, [2003] 1 CTC 2437, my colleague Archambault J. addresses the burden of proof, citing *Bastille* rendered by Favreau J. and *Ramey* rendered by Bowman J., at paragraphs 13 *et seq*:

[13] First of all, the burden of proof resting on Mr. Léger in his appeals must be dealt with. My colleague Judge Tardif had an opportunity to discuss the burden of proof in a case that, like this one, raised the issue of the use of the net worth method.

[14] In *Bastille v. R.*, 99 DTC 431 ([1999] 4 C.T.C. 2155), he wrote the following at paragraphs 5 *et seq*:

[5] I think it is important to point out that the burden of proof rests on the appellants, except with respect to the question of the penalties, where the burden of proof is on the respondent.

[6] A *NET WORTH* assessment can never reflect the kind of mathematical accuracy that is both desired and desirable in tax assessment matters. Generally, there is a certain degree of arbitrariness in the determination of the value of the various elements assessed. The Court must decide whether that arbitrariness is reasonable.

[7] Moreover, use of this method of assessment is not the rule. It is, in a way, an exception for situations where the taxpayer is not in possession of all the information, documents and vouchers needed in order to carry out an audit that would be more in accordance with good auditing practice, and most importantly, that would produce a more accurate result.

[8] The bases or foundations of the calculations done in a *NET WORTH* assessment depend largely on information provided by the taxpayer who is the subject of the audit.

[9] The quality, plausibility and reasonableness of that information therefore take on absolutely fundamental importance.

[15] Another of my colleagues, Judge Bowman, stated the following in *Ramey v. Canada*, [1993] T.C.J. No. 142 (QL) ([1993] 2 C.T.C. 2119, 93 DTC 791), at paragraph 6:

I am not unappreciative of the enormous, indeed virtually insuperable, difficulties facing the appellant and his counsel in seeking to challenge net worth assessments of a deceased taxpayer. The net worth method of estimating income is an unsatisfactory and imprecise way of determining a taxpayer's income for the year. It is a blunt instrument of which the Minister must avail himself as a last resort. A net worth assessment involves a comparison of a taxpayer's net worth, i.e. the cost of his assets less his liabilities, at the beginning of a year, with his net worth at the end of the year. To the difference so determined there are added his expenditures in the year. The resulting figure is assumed to be his income unless

the taxpayer establishes the contrary. Such assessments may be inaccurate within a range of indeterminate magnitude but unless they are shown to be wrong they stand. It is almost impossible to challenge such assessments piecemeal. The only truly effective way of disputing them is by means of a complete reconstruction of a taxpayer's income for a year. A taxpayer whose business records and method of reporting income are in such a state of disarray that a net worth assessment is required is frequently the author of his or her own misfortunes.

[Footnotes omitted]

Current assets as of December 31, 2003

[16] Mr. Hedzic claims that on December 31, 2006, he and his spouse had money in possession in the amount of \$76,305.97, calculated as follows:

In 2003

Sale of restaurant in 2003:	\$20,000.00
Sale of grocery store in 2003:	\$32,500.00
Ms. Hedzic's income from Légubec:	<u>\$8,394.00</u>
Total 2003	<u>\$61,394.00</u>

In 2002

Mr. Hedzic's income:	\$20,602.00
Ms. Hedzic's income \$12,261 + \$8,394.25:	<u>\$12,621.00</u>
Total 2002	<u>\$94,617.29</u>

Funding for restaurant JumellePizza2003:	- \$5,000.00
Equipment purchases for the pizzeria:	- <u>\$13,311.32</u>
	<u>\$76,305.97</u>

[17] According to Mr. Hedzic, \$76,305.97 was used to pay credit cards in 2007 and a down payment on a house he and his spouse purchased in 2008. Mr. Hedzic claims this money was put into a safety deposit box, because he did not trust banks. He said he lost \$100,000 during the war in Bosnian banks. However, on cross-examination,

the financial institution statement showed that the amounts of \$32,500 and \$20,000, deposited in 2003 to the Caisse populaire Desjardins du Vallon for the sale of the grocery store and the restaurant, were mainly used to pay bills. Moreover, except for \$10,000 for which the dates correspond, the record of entries and exits for the safety deposit box do not correspond with the days Mr. Hedzic withdrew money from his account at the Caisse populaire Desjardins to deposit it in his safety deposit box.

[18] I can accept that the Hedzics held \$10,000 in their safety deposit box on December 31, 2006. Mr. Hedzic's testimony is supported by the documentary evidence that shows a correspondence between the date of a \$10,000 withdrawal and an entry to the safety deposit box. And \$5,000 had already been allowed by the Minister under [TRANSLATION] "money in possession—safety deposit box", the amount of \$5,000 should be added to the Hedzics' net worth under [TRANSLATION] "money in possession—safety deposit box" on December 31, 2006, and on December 31, 2007. However, regarding the net worth of December 31, 2008, there should not be an amount under [TRANSLATION] "money in possession—safety deposit box" since the Hedzics used this money to purchase their house in 2008. Aside from these adjustments, there were not other adjustments under [TRANSLATION] "money in possession—safety deposit box".

[19] I do not accept Mr. Hedzic's version regarding the liquid asset amounts he claimed he and his spouse held on December 31, 2006. Mr. Hedzic's testimony on this was particularly flexible. Mr. Hedzic, after stating they had around \$95,000 then revised this in cross-examination to state they had liquid assets of around \$23,000 on December 31, 2006. The Hedzic's account at the Caisse populaire did not reflect this amount and moreover, from the \$23,000, the Hedzics did not subtract any money for the cost of living.

Non-current assets

[20] With regard to the non-current assets, the Hedzics only challenged the furniture purchased from Ameublements Tanguay and Leon's Furniture in 2008. Mr. Hedzic feels that these amounts should not be included in the non-current assets because they were not for him and his spouse but for their children.

[21] No evidence was submitted to support Mr. Hedzic's claims. All the invoices are in his name. Mr. Hedzic did not feel the need to have his spouse or his son Amer testify to support his version of the facts, although they were both present at the hearing. I find it important to quote a passage from *Léger* regarding a taxpayer's

failure to call certain witnesses testify to confirm his or her testimony. Archambault J. wrote the following comment at paragraph 16 of this reasons:

[16] In the instant appeals, Mr. Léger was the only person who testified in support of his position. The auditor whose work led to the assessments testified for the respondent. In assessing the evidence provided by Mr. Léger, something must be said about the failure to call certain witnesses who could have confirmed what he said. In *Huneault v. The Queen*, T.C.C., No. 96-1435(IT)G, February 6, 1998, at page 7 (98 DTC 1488, at page 1491), my colleague Judge Lamarre referred to certain statements that were made by Sopinka and Lederman in *The Law of Evidence in Civil Cases* and cited by Judge Sarchuk of this Court in *Enns v. M.N.R.*, 87 DTC 208, at page 210:

In *The Law of Evidence in Civil Cases*, by Sopinka and Lederman, the authors comment on the effect of failure to call a witness and I quote:

In *Blatch v. Archer*, (1774), 1 Cowp. 63, at p. 65, Lord Mansfield stated:

It is certainly a maxim that all evidence is to be weighed according to the proof which it was in the power of one side to have produced, and in the power of the other to have contradicted.

The application of this maxim has led to a well-recognized rule that the failure of a party or a witness to give evidence, which it was in the power of the party or witness to give and by which the facts might have been elucidated, justifies the court in drawing the inference that the evidence of the party or witness would have been unfavourable to the party to whom the failure was attributed.

In the case of a plaintiff who has the evidentiary burden of establishing an issue, the effect of such an inference may be that the evidence led will be insufficient to discharge the burden. (*Levesque et al. v. Comeau et al.*, [1970] S.C.R. 1010, (1971), 16 D.L.R. (3d) 425.)

[22] Moreover, even if these purchases had indeed been for the children, Mr. Hedzic did not present any evidence that the children had paid them back. The purchases were made in 2008, the year the Hedzics bought their house. Moreover, certain invoices from Ameublement Tanguay that Mr. Hedzic submitted to evidence were not included in the net worth because the auditor did not have these invoices when he established the net worth. The net worth of the non-current assets is therefore undervalued for 2008.

[23] In light of the evidence, Mr. Hedzic did not convince me of the validity of his position. There will be no change to the net worth regarding the non-current assets.

Current liabilities 2007 and 2008

[24] The Hedzics are not challenge any current liability amounts. However, it must be noted that most of the fluctuations in the net worth are from the current liabilities. On December 31, 2006, the Hedzics had credit card debts in the amount of \$39,830.73. On December 31, 2007, these debts were \$5,660.38. Therefore, between the end of 2007 and the end of 2008, the Hedzics spent \$34,170.35 to reduce their credit card debts, when their combined income in 2007 was \$28,432.

Personal expenditures in 2007

[25] The Hedzics have many credit cards. In 2007, Mr. Hedzic paid certain credit cards with other credit cards to benefit from a better interest rate.

[26] On February 3, 2007, Mr. Hedzic paid his CIBC Visa Classic credit card with a cheque drawn from his Bank of Montréal Mosaik-Mastercard for \$2,427.72. On February 20, 2007, he paid his American Express credit card with a cheque drawn from his Bank of Montréal Mosaik-Mastercard for \$749.26. On March 5, 2007, Mr. Hedzic paid his American Express credit card with a cheque drawn on his MasterCard-Canadian Tire credit card for \$4,000.

[27] All these amounts were added to the Hedzics' personal expenditures in 2007 under [TRANSLATION] "Personal Expenditures—other" in Appendix IV. Mr. Hedzic submitted to evidence cheques to show the payments, except for \$1,087.05.

[28] The respondent claims that these amounts were loans through their credit cards to the Hedzics' daughter Amra. Mr. Hedzic claimed that these payments from one credit card to another were to benefit from a better rate. I accept Mr. Hedzic's version, and find it acceptable that the Hedzics' would want to benefit from a better interest rate.

[29] These amounts, except for \$1,087.05 should be removed from the amounts making up the personal expenditures.

Personal expenditures in 2008

[30] In 2008, the Minister added \$1,601.45 as personal expenditures under [TRANSLATION] "Personal Expenditures—Pontiac Sunfire transportation" at appendix IV. It is clear from the invoice submitted by Mr. Hedzic that this expense was not for his "Pontiac Sunfire" vehicle but for his son-in-law's "Dodge Intrepid" vehicle. Mr. Hedzic indicated that his son-in-law repaid the amount in question. I have no reason to not believe Mr. Hedzic's testimony on this subject. Therefore, \$1,601.45 should be removed from the personal expenditures under transportation for 2008.

[31] As he did in 2007, on June 15, 2006, Mr. Hedzic paid \$2,441 on his CIBC Dividend credit card with a special transfer rate offered by the Royal Bank, to benefit from a better credit rate. Mr. Hedzic submitted a copy of the transfer to evidence. This amount should be removed from the 2008 personal expenditures, as it is simply a transfer from one account to another.

[32] In 2008, \$12,576.77 was also added to the personal expenditures. According to the Minister, Mr. Hedzic paid this amount in cash as a down payment for the house. The documentary evidence shows that no cash was used by the Hedzics to purchase the house. As a result, \$12,576.77 should be removed from the personal expenditures.

Penalties

[33] Despite the changes I made to the Hedzics' net worth, gaps remain; however, they are not substantial.

[34] In a unanimous Federal Court of Appeal decision, *Molenaar v Canada*, 2004 FCA 349, Létourneau J. made the following comment about penalties at paragraph 4:

[4] Once the Ministère establishes on the basis of reliable information that there is a discrepancy, and a substantial one in the case at bar, between a taxpayer's assets and his expenses, and that discrepancy continues to be unexplained and inexplicable, the Ministère has discharged its burden of proof. It is then for the taxpayer to identify the source of his income and show that it is not taxable.

[35] In light of the adjustments I made to the net worth, the gaps are not substantial and therefore, the penalties imposed by the Minister under subsection 163(2) of the Act are vacated.

[36] The appeals are allowed and the assessments are referred back to the Minister of National Revenue for reconsideration and reassessment as follows:

- add to the joint net worth \$5,000 as current assets under [TRANSLATION] "money in possession—safety deposit box" for the 2007 taxation year;
- reduce to nil the current joint assets under [TRANSLATION] "money in possession—safety deposit box" for the 2008 taxation year;
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- subtract from the joint net worth \$2,441.00 and \$12,576.77 as personal expenditures for the 2008 taxation year;
- vacate the penalties imposed by the Minister under subsection 163(2) of the Act.

[37] Without costs.

These amended reasons for judgment are issued in replacement of the reasons for judgment dated August 8, 2013.

Signed at Ottawa, Canada, this 8th day of November 2013.

"Johanne D' Auray"

D' Auray J.

Translation certified true
on this 18th day of November 2013.
Elizabeth Tan, translator

Appendix

APPENDIX I

Taxpayer/Registrant
Auditor
Audit period

HAJRUDIN HEDZIC/FIKRETA HEDZIC
Erik Garneau
01-01-07
to 12-31-09

Prepared
Oct. 8, 2010

Balance sheet – assets

	Dec. 31, 2006	Dec. 31, 2007	Dec. 31, 2008	F/T
ASSET				
Business asset				
Current asset				
Money in possession	300.00	300.00	300.00	#810-5
Bank account	5,914.51	5,397.22	6,020.28	#9500, #9501, #9502, #9503
Cashflow	(643.81)	(0.15)	(0.30)	#9500, #9502 and #9502
Inventory	2,500.00	2,500.00	2,500.00	#742
Non-current asset				
UCC per Appendix 1a – CCA	26,822.40	41,832.89	28,867.96	from app. 1a
Total business assets	34,893.10	41,832.89	37,687.94	
Personal asset				
Current asset				
Money in possession— safety deposit box	5,000.00	5,000.00	5,000.00	#810-10
Bank account— Desjardins Mr. Hedzic	286.49	1,008.28	2,893.41	#1001-1, #1001-3, #1002-5, #1003-4
Bank account— Desjardins Mrs. Hedzic	9.77	26.29	5,627.34	#1051-1, #10552-1, #1053-3
Non-current assets				
2009 Pontiac G5				#706-2, #704-4
2002 Pontiac Sunfire				#200, #704-4
Home furnishings (CIBC Visa – Ameublements Tanguay)				#3201-41
Home furnishings (Sears)			1,312.84	#3100-3
Home furnishings			3,049.46	#3000-13

(AccordD Visa -Leon's Furniture)				
Home furnishings (AccordD Visa – Ameublements Tanguay)				#3001-25
Home furnishings (RBC Visa – Ameublements Tanguay)			1,340.00	#3502-15
Home furnishings (RBC Visa – Leon's Furniture)			413.86	#3501-22
Home furnishings (RBC Visa – Ameublements Tanguay)				#3502-21
Home furnishings (Canadian Tire M/C – Ameublement Tanguay)			1,360.05	#3051-19
Personal residence			210,000.00	#3900-2
Land in Bosnia (\$50,000 / 5)	10,000.00	10,000.00	10,000.00	#810-12
Total personal assets	15,296.26	16,034.57	240,996.96	
TOTAL ASSETS	50,189.36	57,867.46	278,684.90	at app B

APPENDIX II

Taxpayer/Registrant	HAJRUDIN HEDZIC/FIKRETA HEDZIC	Prepared
Auditor	Erik Garneau	Oct. 8, 2010
Audit period	01-01-07 to 12-31-09	

Balance sheet – liabilities

	Dec. 31, 2006	Dec. 31, 2007	Dec. 31, 2008	F/T
Liability				
Business liability				
Current liability				
Sales tax to pay	5,270.70	8,793.92	5,900.97	#95500, #9501, #9502, #9503
Non-current liability				
Owing on equipment		4,602.40		#9501
Total business liability	5,270.70	13,396.32	5,900.97	
Personal liabilities				
Non-current liability				
Line of credit				
Visa Desjardins credit cards Mr. Hedzic	546.64		1,749.46	#3000-6, #3000-11, #3001-3, #3001-26
Canadian Tire card Ms. Hedzic	4,754.06	3,557.71	367.24	#3051-3, #3051-15 #3051-26, #3051-37
Canadian Tire card Mr. Hedzic	3,808.17	2,060.19	(2.27)	#3050-3, #3050-15 #3050-27, #3050-36
Sears card Ms. Hedzic			790.70	#3100-21
TD Canada Trust Visa credit card Mr. Hedzic	5,466.32	5.77	(2.87)	#3150-4, #3150-16 #3150-28, #3150-40
CIBC Visa card Mr. Hedzic	6,740.30	(8.72)	9.70	#3200-4, #3200-28 #3200-54, #3200-81
CIBC Visa card Mr. Hedzic, 2nd account	4,968.84		(4.00)	#3201-1, #3201-6 #3201-30, #3201-54
BMO MC card Mr. Hedzic	2,843.54	45.43		#3250-10, #3250-12 #3250-14, #3250-26
HBC card Mr. Hedzic	421.76			#3300-26, #3300-22
MBNA credit card Mr. Hedzic				#3350-1, #3350-8
MBNA credit card Mr. Hedzic, 2nd account			5,782.88	#3350-1, #3350-12, #3350-25
#MBNA credit card Mr. Hedzic, 3rd account	7,874.96			#3350-4, #3501-16
RBC Visa credit card			(3.45)	#3501-4, #3501-16

Mr. Hedzic				
RBC Visa credit card Ms. Hedzic	(2.34)		848.03	#3502-4, #3502-9 #3502-16, #3502-24
CitiBank credit card Mr. Hedzic	2,025.14			#3551-2, #3551-13 #3551-25, #3551-37
CitiBank credit card Ms. Hedzic	383.34			#3552-2, #3552-13 #3552-25, #3552-37
Non-current liabilities				
Mortgage: personal residence			193,747.37	#3900-1
BMO loan – Pontiac G5				#706-2 and #3699
Total personal liabilities	39,830.73	5,660.38	203,282.79	
TOTAL LIABILITIES	45,101.43	19,065.70	209,183.76	to report below
Caluculation of net worth				
TOTAL ASSETS	50,189.36	57,867.46	278,684.90	from app. 1
Minus				
TOTAL LIABILITIES	45,101.43	19,056.70	209,183.76	from above
Net worth	5,087.93	38,810.76	69,501.14	
Net worth, prior year		5,807.93	38,810.76	
Increase (decrease) of net worth		33,722.83	30,690.38	at app. III

APPENDIX III

Taxpayer/Registrant	HAJRUDIN HEDZIC/FIKRETA HEDZIC	
Auditor	Erik Garneau	Prepared
Audit period	01-01-07 to 12-31-09	Oct. 8, 2010

**Calculation of gap between total income net worth
(for tax purposes)**

	Dec. 31, 2007	Dec. 31, 2008	F/T
Increase (decrease) in net worth (according to Appendix II)	33,722.83	30,690.38	from App 2
Adjustments			
Additions			
Personal expenditures (according to Appendix IV)	35,014.68	48,576.27	from App 4
Source deductions – taxpayer/registrant			
Source deductions – spouse			
QC tax payment – taxpayer/registrant		2,974.75	#702-2
QC tax payment – spouse	381.91	3,048.35	#702-3
CAN tax payment – taxpayer/registrant	926.58		#135-1.1
CAN tax payment – spouse	985.53		#135-4
Amount of gross-up for dividends			
Value of cashed-in RRSP from contributions			
Non-deductible loss on sale of personal-use property			
Non-deductible portion of capital loss			
Non-deductible portion of expenses for food, etc. under 67.1			
Income per civil year – taxpayer/registrant			
Income per civil year – spouse			
Reserve prior year re: end of year change			
Additional ITC allowed by the auditor			from App. 7
Other			
Total additions	37,308.70	54,599.37	
Deductions			
Non-taxable gains on sale of personal assets			
Additional GST/HST payable according to reasonableness test			from App. 7
Additional GST/HST payable according to ITC adjustments			from App. 7
QC tax rebate – taxpayer/registrant	324.74		#702-2
Tax rebate – spouse			
GST credit	469.00	350.90	#135-2
QST credit	338.00	183.32	#702-2
Non-taxable insurance product		5,020.60	#5500
Family gift			
Inheritance			

Lottery winnings			
Non-taxable earnings on sale of personal-use property			
Non-taxable portion of capital gains			
Reserve re: end of year change			
Income according to fiscal year – taxpayer/registrant			
Income according to fiscal year – spouse			
Other			
Total deductions	1,131.74	5,554.82	
Net adjustments	35,176.96	49,044.55	
Total income according to adjusted net worth	69,899.79	79,734.93	
Less: total reported income (line 150)			
Taxpayer/registrant	19,160.00	14,216.00	
Spouse	19,160.00	14,216.00	
Other			
Gap in total income according to net worth	31,579.79	51,302.93	

APPENDIX IV

Taxpayer/Registrant	HAJRUDIN HEDZIC/FIKRETA HEDZIC	Prepared
Auditor	Erik Garneau	Oct. 8, 2010
Audit period	01-01-07 to 12-31-09	

Summary of personal expenditures

	Dec. 31, 2007	Dec. 31, 2008	F/T
(1) Food	8,000.00	8,000.00	from pers. exp.
(2) Lodging	3,788.16	14,720.02	from pers. exp.
(3) Lodging expenses	1,287.03	2,007.04	from pers. exp.
(4) Clothing	2,054.88	2,102.72	from pers. exp.
(5) Transportation	3,671.39	3,974.08	from pers. exp.
(6) Health care	1,043.55	1,053.88	from pers. exp.
(7) Personal care	421.00	430.80	from pers. exp.
(8) Entertainment	-	-	from pers. exp.
(9) Newspapers, magazines and books	344.57	352.59	from pers. exp.
(10) Education	-	-	from pers. exp.
(11) Tobacco and alcohol	-	-	from pers. exp.
(12) Life insurance	451.07	932.40	from pers. exp.
(13) Gifts and contributions	1,284.30	1,314.20	from pers. exp.
(14) Varia	4,353.66	403.59	from pers. exp.
(15) Other	8,315.07	13,284.96	from pers. exp.
	35,014.68	48,576.27	from App III

Statement of personal expenditures

Year: 2007

Taxpayer/registrant: HAJRUDIN HEDZIC/FIKRETA HEDZIC

Client profile according to Stats Can: Two-person household - 2 members \geq 20 yrs and up

ANNEXE II

Contribuable/inscrit : HAJRUDIN HEDZIC/FIKRETA HEDZIC

Vérificateur : Erik Garneau

Période de la vérification : 01-01-07
à 12-31-09Préparée :
8 oct. 2010

Bilan – passif

	31 déc. 2006	31 déc. 2007	31 déc. 2008	F/T
Passif				
Passif d'entreprise				
Passif à court terme	-	-	-	
Taxe de vente à payer	5 270,70	8 793,92	5 900,97	#9500, #9501, #9502, #9503
Passif à long terme				
Dû sur équipement	-	4 602,40	-	#9501
Total passif d'entreprise	5 270,70	13 396,32	5 900,97	
Passif personnel				
Passif à court terme				
Marge de crédit	-	-	-	
Cartes de crédit Visa Desj. M. Hedzic	546,64	-	1 749,46	#3000-6, #3000-11, #3001-3, #3001-26
Carte Canadian Tire Mme Hedzic	4 754,06	3 557,71	367,24	#3051-3, #3051-15, #3051-26, #3051-37
Carte Canadian Tire M. Hedzic	3 808,17	2 060,19	(2,27)	#3050-3, #3050-15, #3050-27, #3050-36
Carte Sears Mme Hedzic	-	-	790,70	#3100-21
Carte Visa TD Canada Trust M. Hedzic	5 466,32	5,77	(2,87)	#3150-4, #3150-16, #3150-28, #3150-40
Carte Visa CIBC M. Hedzic	6 740,30	(8,72)	9,70	#3200-4, #3200-28, #3200-54, #3200-81
Carte Visa CIBC M. Hedzic 2e compte	4 968,84	-	(4,00)	#3201-1, #3201-6, #3201-30, #3201-54
Carte MC BMO M. Hedzic	2 843,54	45,43	-	#3250-10, #3250-12, #3250-14, #3250-26
Carte HBC M. Hedzic	421,76	-	-	#3300-26, #3300-22
Carte de crédit MBNA M. Hedzic	-	-	-	#3350-1, #3350-8
Carte de crédit MBNA M. Hedzic 2e compte	-	-	5 782,88	#3350-1, #3350-12, #3350-25
Carte de crédit MBNA M. Hedzic 3e compte	7 874,96	-	-	#3350-1, #3350-28
Carte de crédit Visa RBC M. Hedzic	-	-	(3,45)	#3501-4, #3501-16
Carte de crédit Visa RBC Mme Hedzic	(2,34)	-	848,03	#3502-4, #3502-9, #3502-16, #3502-27
Carte de crédit CitiBank M. Hedzic	2 025,14	-	-	#3551-2, #3551-13, #3551-25, #3551-37
Carte de crédit CitiBank Mme Hedzic	383,34	-	-	#3552-2, #3552-13, #3552-25, #3552-37
Passif à long terme				
Hypothèque : résidence personnelle	-	-	193 747,37	#3900-1
Prêt BMO - Pontiac G5	-	-	-	#706-2 et #3699
Total passif personnel	39 830,73	5 660,38	203 282,79	
TOTAL PASSIF	45 101,43	19 056,70	209 183,76	à reporter ci-dessous
Calcul de l'avoir net				
TOTAL ACTIF	50 189,36	57 867,46	278 684,90	de l'ann. I
Moins				
TOTAL PASSIF	45 101,43	19 056,70	209 183,76	de ci-dessus
Avoir net	5 087,93	38 810,76	69 501,14	
Avoir net année antérieure		5 087,93	38 810,76	
Augmentation (diminution) de l'avoir net		33 722,83	30 690,38	à l'ann. III

ANNEXE III

Contribuable/inscrit : HAJRUDIN HEDZIC/FIKRETA HEDZIC
 Vérificateur : Erik Garneau
 Période de la vérification : 01-01-07
 à 12-31-09

Préparée :
 8 oct. 2010

**Calcul de l'écart par rapport au revenu total par avoir net
 (aux fins de l'impôt)**

	31 déc. 2007	31 déc. 2008	F/T
Augmentation (diminution) de l'avoir net (selon l'annexe II)	33 722,83	30 690,38	de l'Ann.2
Redressements			
Additions			
Dépenses personnelles (selon l'annexe IV)	35 014,68	48 576,27	de l'Ann.4
Déductions à la source – contribuable/inscrit	-	-	
Déductions à la source – conjoint	-	-	
Paieement d'impôt QC – contribuable/inscrit	-	2 974,75	#702-2
Paieement d'impôt QC – conjoint	381,91	3 048,35	#702-3
Paieement d'impôt CAN – contribuable/inscrit	926,58	-	#135-1.1
Paieement d'impôt CAN – conjoint	985,53	-	#135-4
Montant de la majoriation des dividendes	-	-	
Retenue d'impôt sur REER encaissé	-	-	
Valeur du REER encaissé provenant des contributions	-	-	
Perte non-déductible sur la vente de biens à usage personnel	-	-	
Partie non-déductible d'une perte en capitale	-	-	
Partie non-déductible des frais de représentation selon 67.1	-	-	
Revenu selon l'année civile – Contribuable/inscrit	-	-	
Revenu selon l'année civile – Conjoint	-	-	
Réserve année antérieure rel. changement fin d'année	-	-	
CTI additionnels alloués par le vérificateur	-	-	de l'Ann.7
Autres	-	-	
Total des additions	37 308,70	54 599,37	
Déductions			
Gains non imposables sur la vente d'actif personnel	-	-	
TPS/TVH payables additionnelles selon test de cohérence	-	-	de l'Ann.7
TPS/TVH payables additionnelles selon redressements aux CTI	-	-	de l'Ann.7
Remboursement d'impôt QC – contribuable/inscrit	324,74	-	#702-2
Remboursement d'impôt – conjoint	-	-	
Crédit pour la TPS	469,00	350,90	#135-2
Crédit pour la TVQ	338,00	183,32	#702-2
Produit d'assurance non imposable	-	5 020,60	#5500
Cadeau de la famille	-	-	
Héritage	-	-	
Gains à la loterie	-	-	
Gains non imposables sur la vente de biens à usage personnel	-	-	
Partie non imposable des gains en capital	-	-	
Réserve rel. changement fin d'année	-	-	
Revenu selon exercice fiscal – Contribuable/inscrit	-	-	
Revenu selon exercice fiscal – Conjoint	-	-	
Autres	-	-	
Total des déductions	1 131,74	5 554,82	
Redressements nets	36 176,96	49 044,55	
Revenu total selon avoir net redressé	69 899,79	79 734,93	
Moins : revenu total déclaré (ligne 150)			
Contribuable/inscrit	19 160,00	14 216,00	
Conjoint	19 160,00	14 216,00	
Autre	-	-	
Écart au revenu total selon avoir net	31 579,79	51 302,93	

ANNEXE IV**Contribuable/inscrit :** HAJRUDIN HEDZIC/FIKRETA HEDZIC**Vérificateur :** Erik Garneau**Préparée :** 8 oct. 2010**Période de la vérification :** 01-01-07

à 12-31-09

Sommaire des dépenses personnelles

	<u>31 déc. 2007</u>	<u>31 déc. 2008</u>	<u>F/T</u>
1) Nourriture	8 000,00	8 000,00	<i>de dé. pers.</i>
2) Logement	3 788,16	14 720,02	<i>de dép. pers.</i>
3) Dépenses de logement	1 287,03	2 007,04	<i>de dép. pers.</i>
4) Vêtements	2 054,88	2 102,72	<i>de dép. pers.</i>
5) Transport	3 671,39	3 974,08	<i>de dép. pers.</i>
6) Soins de santé	1 043,55	1 053,88	<i>de dép. pers.</i>
7) Soins personnels	421,00	430,80	<i>de dép. pers.</i>
8) Divertissement	-	-	<i>de dép. pers.</i>
9) Journaux, revues et livres	344,57	352,59	<i>de dép. pers.</i>
10) Éducation	-	-	<i>de dép. pers.</i>
11) Tabac et alcool	-	-	<i>de dép. pers.</i>
12) Assurance-vie	451,07	932,40	<i>de dép. pers.</i>
13) Cadeaux et contributions	1 284,30	1 314,20	<i>de dép. pers.</i>
14) Divers	4 353,66	403,59	<i>de dép. pers.</i>
15) Autres	8 315,07	13 284,96	<i>de dép. pers.</i>
	-	-	
	35 014,68	48 576,27	à l'ann. III

État des dépenses personnelles

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Année: 2007 Contribuable / inscrit: HAJRUDIN HEDZIC/PIKRETA HEDZIC

Profil de client selon Stat. Can Ménages de deux personnes - 2 membres >= 20 ans et plus

DESCRIPTION	FTT #	Estimation du contribuable / inscrit	+ ou - ajustement	Explication des ajustements	Note 1 ou 2	Montant révisé
1) NOURRITURE:						
- épicerie	#811-1	6 000,00	0,00	= 500 \$ * 12	2	6 000,00
- restaurants	T1	2 000,00	0,00	consommation personnelle du restaurant	2	2 000,00
sous-total - NOURRITURE						8 000,00
2) COÛT DE LOGEMENT						
A) Logement loué						
- coût de location	#853-1	3 068,00	0,00	= (251 \$ * 11) + 307 \$	2	3 068,00
B) Propriété:						
- entretien et réparation		0,00	0,00		2	0,00
- taxes		0,00	0,00		2	0,00
- assurance	#853-1	349,28	0,00	= (28,78 \$ * 7) + (28,15 \$ * 5)	2	349,28
- intérêts sur hypothèque		0,00	0,00		2	0,00
C) Électricité, eau, chauffage						
		0,00	0,00		2	0,00
Moins : MONTANT DÉDUCTIBLE POUR UTILISATION DE LA RÉSIDENCE AUX FINS DE L'ENTREPRISE						
	#		0,00	Voir Analyse des frais d'utilisation de la résidence	1	0,00
C) Autres: vacances, voyages						
	3000-10	0,00	270,16	Colonial Inns (N.-B.)	1	370,88
sous-total - COÛT DE LOGEMENT						3 788,16
3) DÉPENSES DE LOGEMENT						
- téléphone + câble + Internet	#811-4	960,00	0,00	= (30 \$ + 50 \$) * 12	2	960,00
- soins enfants		0,00	0,00		2	0,00
- dépenses d'animaux		0,00	0,00		2	0,00
- nettoyage		0,00	0,00		2	0,00
- produits domestiques		0,00	0,00		1	327,03
sous-total - DÉPENSES DE LOGEMENT						1 287,03
4) VÊTEMENTS						
- femmes		0,00	0,00		1	1 255,48
- filles		0,00	0,00		1	0,00
- hommes		0,00	0,00		1	799,40
- garçons		0,00	0,00		1	0,00
- bébé		0,00	0,00		1	0,00
- nettoyage, repassage, etc.		0,00	0,00		2	0,00
sous-total - VÊTEMENTS						2 054,88
5) TRANSPORT Pontiac Sunfire 2002						
A) Automobiles et camions						
- essence	#811-2	1 200,00	0,00	= 100 \$ * 12	2	1 200,00
- entretien et réparation	#811-2	1 200,00	0,00	= 100 \$ * 12	2	1 200,00
- assurances + permis + immat.	#853-1	0,00	1 271,39	= (82,85 \$ * 3) + (75,78 \$ * 9) + 86 + 256	2	1 271,39
B) Transport public						
- local		0,00	0,00		2	0,00
- éloigné (incluant avion)		0,00	0,00		2	0,00
sous-total - TRANSPORT						3 671,39
6) SOINS SANTÉ						
- médical et pharmaceutique	#811-3	600,00	0,00	= 50 \$ * 12	2	600,00
- lunettes et services		0,00	0,00		1	152,86
- soins dentaire		0,00	0,00		1	290,69
- assurance privée et publique		0,00	0,00		2	0,00
sous-total - SOINS SANTÉ						1 043,55
SOINS PERSONNELS						
- articles de soins personnels		0,00	0,00		2	0,00
- équipements		0,00	0,00		1	421,00
- coupes de cheveux, etc.		0,00	0,00		1	0,00
sous-total - SOINS PERSONNELS						421,00

8) DIVERTISSEMENT

- équipements sportifs et d'entraînement
- jouets, jeux, ordinateurs, etc.
- articles de photographie
- véhicules récréatifs, bateau, etc.
- divertissement maison:
(radio, T.V., Vidéo, etc.)
- autres services:
événements sportifs, billets,
centre sportif, etc.

	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

2	0,00
2	0,00
2	0,00
2	0,00
2	0,00
2	0,00
2	0,00

sous-total - DIVERTISSEMENT

0,00

9) JOURNAUX, REVUES, LIVRES, ETC.

	0,00	0,00
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1	344,57
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sous-total - JOURNAUX, REVUES, LIVRES, ETC.

344,57

10) ÉDUCATION

	0,00	0,00
--	------	------

2	0,00
---	------

sous-total - ÉDUCATION

0,00

11) TABAC ET ALCOOL

- tabac et articles de fumeur
- boissons

	0,00	0,00
	0,00	0,00

2	0,00
2	0,00

sous-total - TABAC ET ALCOOL

0,00

12) ASSURANCE-VIE

- primes assurance-vie
- primes assurance-emploi
- fonds de pension: RPC ou RRQ
 - : autre gouvernementale
 - : autre (sauf REER)

	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

1	451,07
2	0,00
2	0,00
2	0,00
2	0,00

sous-total - ASSURANCE-VIE

451,07

13) CADEAUX ET CONTRIBUTIONS

- cadeaux en argent et contributions
- autres (fleurs, jouets, etc.)
- organismes religieux
- autres organismes de charité

	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

1	1 284,30
2	0,00
2	0,00
2	0,00

sous-total - CADEAUX ET CONTRIBUTIONS

1 284,30

14) DIVERS

- intérêts sur prêt personnel
- cotisations syndicales et professionnelles
- associations
- billets de loterie

#8856	0,00	4 353,66
	0,00	0,00
	0,00	0,00

2	4 353,66
2	0,00
2	0,00

Intérêts sur carte de crédit

sous-total - DIVERS

4 353,66

15) TAXES PERSONNELLES

	0,00	0,00
--	------	------

2	0,00
---	------

sous-total - TAXES PERSONNELLES

0,00

16) AUTRES

- Frais bancaires
- Transfert de source inconnue (M/C Canadian Tire) - mars 2007
- Transfert de source inconnue (M/C Canadian Tire) - mai 2007
- MasterCard Cheque (BMO) - février 2007
- MasterCard Cheque (BMO) - mars 2007

#8853-1	0,00	51,04
#3050-6	0,00	1 087,05
#3050-8	0,00	4 000,00
#3250-24	0,00	749,26
#3250-24	0,00	2 427,72
	0,00	0,00
	0,00	0,00
	0,00	0,00

	51,04
	1 087,05
	4 000,00
	749,26
	2 427,72
	0,00
	0,00
	0,00

sous-total - AUTRES

8 215,07

GRAND TOTAL

19 377,28	14 210,30
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GRAND TOTAL

19 014,88

Voir Annexe IV - Sommaire des dépenses personnelles

Note 1 : En raison d'un manque d'élément de preuve, ex : chèques oblitérés, factures ou tout autre document, il était impossible d'estimer le montant de votre dépense pour cet élément. Votre estimation était non raisonnable, donc les moyennes en provenance de Stat Can. ont été utilisées.

Note 2 : Vos estimations plus les ajustements notés ont été utilisées.

État des dépenses personnelles

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Année: 2008 Contribuable / inscrit: HAJRUDIN HEDZIC/FIKRETA HEDZIC

Profil de client selon Stat. Can Ménages de deux personnes - 2 membres >= 20 ans et plus

DESCRIPTION	F/T #	Estimation du contribuable / inscrit	+ ou - ajustement	Explication des ajustements	Note 1 ou 2	Montant révisé
1) NOURRITURE:						
- épicerie	#811-1	6 000,00	0,00	= 500 \$ * 12	2	6 000,00
- restaurants	T1	2 000,00		consommation personnelle du resta:	2	2 000,00
				sous-total - NOURRITURE		8 000,00
2) COÛT DE LOGEMENT						
A) Logement loué:						
- coût de location	#8853-3	0,00	1 842,00	= 307 \$ * 6	2	1 842,00
B) Propriété:						
- entretien et réparation		0,00	0,00		1	650,05
- taxes	#3900-9	0,00	1 479,53	= 113,81 \$ * 13	2	1 479,53
- assurances	#8853-3	0,00	833,75	= (28,15 \$ * 5)+(99 \$ * 7)	2	833,75
- intérêts sur hypothèque	#3900-2	0,00	5 962,30		2	5 962,30
C) Électricité, eau, chauffage						
Moins: MONTANT DÉDUCTIBLE POUR UTILISATION DE LA RÉSIDENCE AUX FINS DE L'ENTREPRISE	#8853-1	0,00	1 009,97	Vu le total des factures de 2008 1731,37 \$*7/12	2	1 009,97
	#		0,00	Voir Analyse des frais d'utilisation de la résidence	2	0,00
D) Autres: vacances, voyages	#3150-21	0,00	2 942,43	Transactions en devises	2	2 942,43
	#3501-23			sous-total - COÛT DE LOGEMENT		14 226,02
3) DÉPENSES DE LOGEMENT						
- téléphone + câble + internet	#811-4, 8853	1 528,12	0,00	= (30 \$ + 50 \$) * 5 + 161,16 \$ * 7	2	1 528,12
- Soins des enfants		0,00	0,00		2	0,00
- dépenses d'animaux		0,00	0,00		2	0,00
- Système d'alarme	#8853-3	0,00	144,28	= 36,37+38,37+36,48+31,06	2	144,28
- Produits domestiques		0,00	0,00		1	334,64
				sous-total - DÉPENSES DE LOGEMENT		2 007,04
4) VÊTEMENTS						
- femmes	#3100	0,00	0,00	Vu factures Sears (521,27 \$ de bijoux)	1	1 284,71
- filles		0,00	0,00		2	0,00
- hommes		0,00	0,00		1	818,01
- garçons		0,00	0,00		2	0,00
- bébé		0,00	0,00		2	0,00
- nettoyage, repassage, etc.		0,00	0,00		2	0,00
				sous-total - VÊTEMENTS		2 102,72
5) TRANSPORT Pontiac Sunfire 2002						
A) Automobiles et camions						
- essence	#811-2	1 200,00	0,00	= 100 \$ * 12	2	1 200,00
- entretien et réparation	#3250-13	1 200,00	1 601,45	Facture shell sur M/C BMO	2	1 601,45
- assurances + permis + immat.	#8853-3		1 172,63	= (75,76 \$ * 5)+(64,69 \$ * 7)+86*255	2	1 172,63
B) Transport public						
- local		0,00	0,00		2	0,00
- éloigné (incluant avion)		0,00	0,00		2	0,00
				sous-total - TRANSPORT		3 974,08
6) SOINS de SANTÉ						
- médical et pharmaceutique	#811-3	600,00	0,00	= 50 \$ * 12	2	600,00
- lunettes et services		0,00	0,00		1	156,42
- soins dentaires		0,00	0,00		1	297,46
- assurances privées et publiques		0,00	0,00		2	0,00
				sous-total - SOINS de SANTÉ		1 053,88
7) SOINS PERSONNELS						
- produits de soins personnels					2	0,00
- équipements		0,00	0,00			
- coupes de cheveux, etc.	#3100-18	0,00	180,59	Incluant Facture Sears (massage thérapie Shiatsu)	1	430,80
				sous-total - SOINS PERSONNELS		430,80

8) DIVERTISSEMENT

- équipements sportifs et d'entraînement
- jeux, ordinateurs, etc.
- articles de photographie
- véhicules récréatifs, bateau, etc.
- divertissement maison:
(radio, T.V., Vidéo, etc.)
- autres services:
événements sportifs, billets,
centre sportif, etc.

	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

2	0,00
2	0,00
2	0,00
2	0,00
2	0,00
2	0,00

sous-total - DIVERTISSEMENT 0,00

9) JOURNAUX, REVUES, LIVRES, ETC.

	0,00	0,00
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sous-total - JOURNAUX, REVUES, LIVRES, ETC. 352,59

10) ÉDUCATION

	0,00	0,00
--	------	------

sous-total - ÉDUCATION 0,00

11) TABAC ET ALCOOL

- tabac et articles de fumeur
- boissons

	0,00	0,00
	0,00	0,00

sous-total - TABAC ET ALCOOL 0,00

12) ASSURANCE-VIE

- primes assurance-vie
- primes assurance-emploi
- fonds de pension: RPC ou RRC
: autre gouvernementale
: autre (sauf REER)

#8853-3	0,00	932,40
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

2	932,40
2	0,00
2	0,00
2	0,00
2	0,00
2	0,00

=(166,48*5)

sous-total - ASSURANCE-VIE 1127,40

13) CADEAUX ET CONTRIBUTIONS

- cadeaux en argent et contributions
- autres (fleurs, jouets, etc.)
- organismes religieux
- autres organismes de charité

	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

1	1 314,20
2	0,00
2	0,00
2	0,00

sous-total - CADEAUX ET CONTRIBUTIONS 1 314,20

14) DIVERS

- intérêts sur prêt personnel
- cotisations syndicales et professionnelles
associations
- billets de loterie

#8856	0,00	403,59
	0,00	0,00
	0,00	0,00

2	403,59
2	0,00
2	0,00

sous-total - DIVERS 403,59

15) TAXES PERSONNELLES

	0,00	0,00
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sous-total - TAXES PERSONNELLES 0,00

16) AUTRES

- chèques en espèces et en mandat (cash)
- Frais bancaires
- MasterCard Cheque (BMO) - janvier 2008

#8853-3	0,00	12 576,77
#8853-3	0,00	71,30
#3250-13	0,00	636,89
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00
	0,00	0,00

12 576,77
71,30
636,89
0,00
0,00
0,00
0,00

sous-total - AUTRES 13 284,96

GRAND TOTAL

12 576,77	31 789,86
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GRAND TOTAL 48 676,27

Voir Annexe IV - Sommaire des dépenses personnelles

Note 1 : En raison d'un manque d'élément de preuve, ex : chèques oblitérés, factures ou tout autre document, il était impossible d'estimer le montant de votre dépense pour cet élément. Votre estimation était non raisonnable, donc les moyennes en provenance de Stat.Can. ont été utilisées.

Note 2 : Vos estimations plus les ajustements notés ont été utilisées.
Dép. pers. (année 2)

CITATION: 2013 TCC 249

COURT FILE NO.: 2012-1007(IT)I
2012-1008(IT)I

STYLE OF CAUSE: HAJRUDIN HEDZIC v. HER MAJESTY
THE QUEEN

FIKRETA HEDZIC v. HER MAJESTY THE
QUEEN

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: April 22 and 23, 2013

AMENDED REASONS FOR
JUDGMENT BY: The Honourable Justice Johanne D'Auray

DATE OF AMENDED
JUDGMENT: November 8, 2013

APPEARANCES:

For the appellant:	The appellant himself
Agent for the appellant:	Hajrudin Hedzic
Counsel for the respondent:	Simon Vincent

COUNSEL OF RECORD:

For the appellant:

 Name:

 Firm:

For the respondent: William F. Pentney
Deputy Attorney General of Canada
Ottawa, Canada