THOMPSON DORFMAN SWEATMAN

Global Learning Gifting Initiative (GLGI) Tax Appeal

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TDS is advancing a group tax appeal on behalf of participants of the Global Learning Gifting Initiative (GLGI) donation program. We represent a large group of GLGI clients in relation to their objections to the Canada Revenue Agency (CRA) reassessments denying the GLGI donation claims.

We continue to accept new clients and encourage interested individuals to contact us regarding our retainer.

Notice of Confirmation

CRA is beginning to issue “notices of confirmation” to GLGI participants with unresolved objections. The notice of confirmation disallows the objection and confirms the full denial of the GLGI donation claim. **Recipients of notices of confirmation must appeal to the Tax Court of Canada within 90 days or else they lose the opportunity to appeal the CRA’s decision[1] and the amounts owing become fully collectible.**

Our retainer includes filing individual notices of appeal to the Tax Court for each of our GLGI clients who receive a notice of confirmation.

Our Retainer: Become part of the group tax appeal

By retaining our firm to handle your objection and appeal, you become part of our group and stand to benefit from the results achieved for the group. Our efforts have already achieved a reduction to the tax balances for GLGI clients, but we continue to press on for substantially more relief.

We have lead cases which are proceeding through the pre-trial steps in the Tax Court. The rest of our group awaits the outcome of the lead cases without having to incur the significant costs of proceeding individually. The objective is to achieve the best possible final resolution in the lead cases, through a negotiated settlement, and apply those results to the rest of the group.

The group tax appeal process offers distinct advantages to clients. As a result of the inherent synergies of appealing a common issue for the group, the cost to each individual is dramatically lowered. Moreover, a large united group creates more incentive for CRA to negotiate a settlement and avoid the costs of dealing with potentially hundreds or even thousands of individual appeals.

How to Retain our Firm

If you wish to retain us, please contact Heather Martinez via email at **hmartinez@tdslaw.com** or via telephone at (204) 934-2379.

[1] A taxpayer who does not file the Notice of Appeal within 90 days from the date of the Notice of Confirmation can make an application to the Tax Court for an extension of time to file the Notice of Appeal but the application must be filed within one year and 90 days from the date of the Notice of Confirmation and there is no guarantee that the extension will be granted.

Who We Are

Thompson Dorfman Sweatman LLP (TDS) is a leading law firm based out of Winnipeg, Manitoba. **Jeff Pniowsky** is the head of the tax litigation department, practising exclusively in the area of tax litigation and dispute resolution. He has been with TDS for over ten years, prior to which he practised tax litigation at the Department of Justice Canada, for ten years, acting on behalf of the CRA. He has appeared at all court levels including before the Supreme Court of Canada in the seminal tax cases of Bastien v. The Queen, and Dube v. The Queen. For his complete bio, please see the attached link: **tdslaw.com/jdp**

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articles, you should seek and be guided by legal advice based on your specific circumstances. We would be pleased to provide you with our assistance on any of the issues raised in these articles.