

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Elliot Fromstein

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following allegations against Elliot Fromstein, a former member of CPA Ontario and the Institute of Chartered Accountants of Ontario:

- 1. THAT the said Elliot Fromstein, in or about the period May 30, 2013 through July 10, 2013, failed to act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest contrary to Rule 201.1 of the Rules of Professional Conduct, in that:
 - a) He pleaded guilty to, and was found guilty of, 21 counts of failure to file a Corporation Income Tax Return on Form T2 with respect to Corporations for which he was an Officer, Director or agent, the Corporations having been given notice to file said returns, contrary to the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) as amended, as set out in the informations attached as SCHEDULE "A" to this Allegation.
 - b) He pleaded guilty to and was found guilty of 3 counts of failure to file GST returns with respect to Corporations for which he was an Officer, Director or Agent, the Corporations having been given notice to file said returns, contrary to the Excise Tax Act, R.S.C. 1985, c. E15, as amended, as set out in the informations attached as SCHEDULE "B" to this Allegation.

Dated at Toronto, Ontario, this 10th day of July, 2018.

E. D. M. HUFTON, CPA, CA

PROFESSIONAL CONDUCT COMMITTEE



Information of: Alain Letourneau

Denonciation de:

Investigation Officer-Canada Revenue Agency

(occupation / profession)

The informant says Le dénonciateur

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

that Elliot Fromstein 564A Lake Drive South Keswick, Ontario

on or about the le ou vers le

dáy of iour de October

in the year 2010, at the Town

of Keswick

in the said region dans ladite région

being an Officer, Director or Agent of the said Sunkist Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Sunkist Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Sunkist Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Sunkist Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Sunkist Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Sunkist Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Sunkist Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Sunkist Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Sunkist Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29 day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Sunkist Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Sunkist Enterprises Inc. to file a Corporation Income Tax Reputation For the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Symbol Antenno and the said Symbol Antenn pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amening any historical paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) and guilty of the said offence by Section 242 of the said Act. ET CONFORME A L'ORIGINAL

(Long Form - One or More Accsd. Formule integrale - Un ou plusieurs acc.)

Continued on Page 2 within) CLERK GPIPIE COURT 2 ci-incluse)

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TO ONTARO COURTS DES PERRONNES MANDICIPÉES

CCO-1-000-4 per. 05/99) (formedy/anciennement CC 9935

APP MARANCES - ADJOURNMENTS

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No. of Information/I/v* de la denonciation

Return Date of Summons/Sommation rapportée le
October 14 yr./an 2011

INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 5

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(Region/Region)	J

Information of: Alain Letourneau

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Denonciation de:

Investigation Officer-Canada Revenue Agency

(occupation / profession)

The informant says
Le denonciateur

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

20-25

that que Elliot Fromstein 564A Lake Drive South Keswick, Ontario

on or about the 29th day of le ou vers le jour de jour de an ladite region de dans ladite region

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,E and F Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,E and F Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 29Q7, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,E and F Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Retu**GESTIFISM** 122 to the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,THE OFFICIAL DOCUMENT Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended in the said offence by Section 242 of the said Act.

(Long Form ~ One or More Accsd. Formule integrale - Un ou plusieurs acc.)

GREFFIENDE LA COUNSE

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS JAN 2-7 2012 DESIGNATION FILE Page "A" Bench Warrant Mandat du tribunal 2 days. Parties Conser Consentement des partics Discretion Discretion Appears Adjournment (Remand to)
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APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

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Page 2 Information

CHARGES:

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,E and F Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said C,D,E and F Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said C,D,E and F Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said C,D,E and F Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Justice of the Peace Initial

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CLERK OF THE COURT

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H. CHISVIL

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Return Date of S	Summons/Sommation rapportee le	
October 14	yr./an 2011	

INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 6

X Summons Sommation			Warrant Mandat			Arrest Arrestation					
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;CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

CANADA	•
PROVINCE OF ONTARIO PROVINCE DE L'ONTARIO	

CENTRAL EAST REGION

(Region/Région)

26-387

that que Elliot Fromstein 564A Lake Drive South Keswick, Ontario

Information of: Alain Letourneau	
Dénonciation de:	
Investigation Officer-Canada Revenue Agency	—
	The informant says
(occupation / profession)	Le dénonciateur

	g th day of October	in the year 2010, at the Town
le ou vers le	jour de	, an
of Keswick	in the said region	•
de	dans ladite région	•

déclare qu'il a des motifs raisonnables de croire

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 1998, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 1999, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2000, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. I (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2001, following a notice therefore dated the 9th day of July Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax ALE RIGINADOSCLIMENT I (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the Conforme A L'ORIGINAL

(Long Form - One or More Accsd. Formule intégrale - Un ou plusieurs acc.)

FOR THFORMATION ON ACCESS DOUBTE TO ONTARIO COURTS DE PERSONNES HANDICAPES

R PERSONS WITH DISSELLITIES, CALL
1-800-387-4456
TORROTTO AREA 326-0111

RÉGION OF TORROTTO AREA 326-0111

(Continued for Page 2 within)
CLERK OF THE COURT
GREFFIER DE LA COUR

JV/14 29/2013

CCO-2-000-4 (rev. **05/99) (formerly/anciennement** CC 0935)

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS Page "A" de comparative Bench Warrant Mandel du tribunal 2 days. JAN 2 7 2012 Parties Conseir Consenfement des parties DESIGNATION FILED Appears Adjournment (Remand to) Fails Ometo Comparution Ajoumement Date Date Accused Accusé (Renval) OCT 1 4 2011 romstein on an errdi SummonS Served 10 . ے 2012 Trial (CP)D 10am D ES. SEP 1 7 2012 AM ŊД 1 9 2012 OCT 10-201-57pendes Cal DEC 2 6 2013 ટૂત <u>may 13</u> 10 am Des /0 10 1 Jun 2 **4 23**13 202.9. 735V For Crown pour la Couronne Clerk Greffier For Accused pour l'accusé Date Date Reporter Sterrographe PS Fava 9 4 2011)Wens Rec Kω MULLER Paira VELTRI SCR. Waters 2812 MACFICAD 2012 Sharma (1890 Nico stro 27/2 AM P. Deziel RRCU LPKO RRC HIC JUN 2-4-2013 (204 Notice Given Under H.T.A. Accused/Accusé ☐ 154(3) Impnd. Avis en vertu du Code de la route CCC-2-000-4 (rev. 05/99) (forgerly/anciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route CCO-2-000-4 (rev. 05/99) (formerly/enclennement CC 0935

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Page 2 Information

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2002, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 42

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2003, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. \propto

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> CLERK OF THE COURT GREFFIER DE LA COUR

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Page 3 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 10

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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Page 4 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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being an Officer, Director or Agent of the said Candlelight International Real Estate Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Candlelight International Real Estate Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Candlelight International Real Estate Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, 3th and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Justice of the Peace Initial

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> CLERK OF THE COURT GREFFIER DE LA COUR

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Return Date of S	Summons/Sommation rapportée le	
October 14	yr./an 2011	
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INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Cake Drive South Keswick, Ontario

ADDRESS

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 13

	Summons Sommation	Warrent Mendat	Arrest Arrestation
<u>i_</u> j	Reportable MV. Difence (H.T.A. 184) Rapport V M. (Code de la route 184)		mercial Vehicles Only icules utilifaires seulement)
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	Driver's Licence	Number/Numéro du	permis de conduire
Plate N	lo. /Numéro de plaque	Involves	an Accident roliée à un accident
Inform Dénon		Letourneau	
Date S Date d	worn 'assermentation		
Officer Agent	de police	No N°	
Div.		Dist.	
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AVA	Newmarke	t, Ontario	

CCO-2-000-4 (rev 05/99) (formarly/anciennement CC 0935)

CANADA	
PROVINCE OF ONTARIO	
PROVINCE DE L'ONTARIO)
CENTRAL EAST REGION	

(Region/Region)

Information of: Alain Letourneau

Denonciation de:

11 08nn714

Investigation Officer-Canada Revenue Agency

(occupation / profession)

The informant says Le denonciateur

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

that

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

29th on or about the day of le ou vers le iour de

in the year 2010, at the Town

of Keswick in the said region dans ladite region

being an Officer, Director or Agent of the said Celebration Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Celebration Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said Celebration Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. A

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Celebration Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Celebration Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Celebration Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 7,

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Celebration Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Celebration Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Celebration Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 3

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Celebration Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Celebration Enterprises Inc. to file a Corporation Income Tax Return on Form Tax Return taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said The Ball The Part of the Said The Ball The Ball The Said The Ball The Ball The Said The Ball The Bal Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended any high light central state of the supplementary of party to and guilty of the said offence by Section 242 of the said Act. & ET CONFORMÉ A L'ORIGINAL

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APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS JAN 2: 7 2012

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CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

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Page 2 Information

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Celebration Enterprises Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Celebration Enterprises Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Celebration Enterprises Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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Justice of the Peace Initial

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CLERK OF THE COURT

JULY DG 12013

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H. CHISVIN

No. of Information/IV° de la dénonciation (Constitution Page 1)

Return Date of Summons/Summation rapportée le October 14 yr./an 2011

INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 6

^ -	Summons Sommalian	Warrant Mandat	Arrestation				
Reportable MV. Offence (H.T.A. 184) Rapport V M. (Code de la route 184) Report v M. (Code de la route 184)							
Sexe M	Day/Jour Mon	ale de naissance thiMois JUST 1947	Was defendant owner? Le dôfendeur était-il propriétaire? Yes/Oul NolNon				
1	Driver's Lico	nce Number/ <i>Numéro du</i>	permis de conduire				
Informa Dénom Date S	ialeur Ala	Involves	an Accident relite à un accident				
Officer Agent o	le police	No.					
Div.		Dist.					
Courtre "20	•	et, Ontario					

CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0835)

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CENTRAL EAST REGION

(Region/Region)

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

Information of:	Alain Letourneau	11 U800
Denonciation de	a:	

Investigation Officer-Canada Revenue Agency

(occupation / profession)

The informant says Le denonciateur

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

on or about the	29 th day of	October	in the year	2010 , at the	Town
le ou vers le	jour de			an	
of Keswick	ji	n the said region			
de		dans ladite region			

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 1999, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 📣

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2000, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. I (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. $\sqrt{}$

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2001, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 3

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorizance counting in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Corporation in the said Cherryleaf Accounting Services Ltd to file a Cherryleaf Accounting S Form T2 for the taxation year 2002, following a notice therefore dated the 9th day of July, 2010, The HANDING CENTIFIEE Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.SECCONFORME (SUCHE) as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

(Long Form - One or More Accsd. Formule integrate - Un ou plusieurs acc.)

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS Page "A" JAN 2 7 2012 2 days. Parties Conso Consortement des parties DESIGNATION FILE Appears Adjournment (Remand to) Date Date Comparution Ajournement (Renvol) Bail and/or other Action Cautionnement et/ou autre mesure Accused OCT 1 4 2011 Fromstein on an erro Bummons not served 205 Perl Des T7359 APR 2 7 2012 $\overline{\chi}$ Oam -SEP 1 7 2012 DεS Dec 12 OCT 1 9 2012 1 4 2012 ADK 20 T7355 02 APR 2 5 2013 10 am ep MAY 0 3 2013 201:10:17289 202-900-TBS7 10 7B17 ass per Clerk Greffier Date Date Reporter For Crown For Accused pour l'accusé Stenographe pour la Couronne P. S. Hava Owens SHAZMA K.W. REC -TRI Waters SCA : ONCEICAD Blum 1 9, 2012 alente Sharma Niccist 1 4 2012 6 wro RRC Dovall Deziel Olckaon ollard HIC RRC Hartwick 4 2013 1410 1816DS Notice Given Under H.T.A. Acquised/Accuse ☐ 154(3) Impnd. Avis en vertu du Code de la route CCC-2-000-4 (ray, 05/99) (formariy/anciennement CC 0936 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route DDC-2-000-4 (rev. 95/99) (formedy/anciennement DD 0935

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

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Page 2 Information

CHARGES:

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2003, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. \leq

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. (6

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME A L'ORIGINAL

CLERK OF THE COURT GREFFIER DE LA COUR

M 24 (00):

Page 3 Information

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer. Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. §

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. A

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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Page 4 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Justice of the Peace Initial

CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE FT CONFORME A L'ORIGINAL

> CLERK OF THE COURT GREEFIER DE LA COUR

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Return Date of S	ummons/Sommation rappe	ortée le	
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INFORMATION Against/DÉNONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 12

1 / 1	X Summons Sommation			Warrant Mandat		Arrest Arrestation				
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CANADA PROVINCE OF ONTARIO PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

(1)

that Elliot Fromstein 564A Lake Drive South Keswick, Ontario

Information of: Alain	Letourneau 1	1 0801	n K
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October in the year 2010, at the Town on or about the day of le ou vers le jour de of Keswick in the said region dans ladite region de

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. >

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 1

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2006 following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 3

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the sale kinds by OF Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as THE CONTROL OF THE CO COPIE AUTHENTIQUE CERTIFIEE thereby a party to and guilty of the said offence by Section 242 of the said Act. ET CONFORME A L'ORIGINAL

(Long Form - One or More Acced. Formule integrale - Un ou plusieurs acc.) (Continued on Page 2 within) CLERK OF THE COURT GREFFIER DE LA COUR

Page "A"

CCC-2-000-4 'rev | 05/99') (formerly/anciennement CC 0935

APPEARANCES - ADJOURNMENTS **COMPARUTIONS - AJOURNEMENTS**

Berich Warrant Mandat du tribun⊇ JAN 2-7 2012 DESIGNATION FILED 2 days. Parties Consent Consentement des parties Appears Adjournment (Remand to) Comparution Ajournes (Renvoi) Bail and/or other Action Cautionnement et/ou autre mesure Date Accused Date Accusé OCT 1 4 2011 Fromskir served 00 an erro Summons not-57 (CP) 10am SIT DES SEP 1 7 2012 19 2012 2012 14 7351 RD APR 2 6 2013 13 10 am Mau 17381 10 MAY 0 3 2013 ~ 10:00 24 · Jun · 13 20Z-900-TBST JUN 2 4 2013 204 (6 Reporter Sténographe For Crown pour la Couronne For Accused pour l'accusé Date Date Clerk Greffie 2011 Fava Wen S RRC. ΚW SCA Waters 2012 2012 ScA (Rec AM H P. Dezrel urco υναί 6 OMOSON 03 Hic Hartwick MASRY NIC Notice Given Under H.T.A. Accused/Accusé ☐ 154(3) Impnd. Avis en vertu du Code de la route CCO-2-000-4 (rev. 05/99) (formarity/anciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comperution Ajournement (Renvol)	Parties Consent Consentement des parties	Bail and/or other A Cautionnement e autre mesure	t/ou	Reason for Adjournment Raison de l'ajoumement	Counsel as agent Avocat(e) mandataire Fails to Appear .	Bench Warrant Mandat du tribunal	Discretion Discrétion	Estreat Confiscation
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CCO-2-000-4 (rev. 05/99) (farme	rdy/anciennement CC 0935)				***********			and and him		

H. CHISVILI

Page 2 Information

CHARGES:

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. §

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. (a

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME A L'ORIGINAL

Austice of the Page GREFFER DE LA COURT

JA 14 29 3013

No. of Information/N	de la dénonciation
Return Date of Sumr	nons/Sommation rapportée le
October 14	yr./an 2011

INFORMATION Against/DÉNONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 7

I	X Summons Sommetion					errent erdət				Arres Arres	el tetion		
ن الما ا	Reportable MV. Offence (H.T.A. 184) Repport V M. (Code de la route 184)				C.V.O. R. No. (Commercial Vehicles Only Numéro v.u.r.o. (véhicules utilitaires seutement)								1.
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Officer Agent (de police						No. N°						
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CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

CANADA							
PROVINCE OF ONTARIO							
PROVINCE DE L'ONTARIO							

CENTRAL EAST REGION

(Region/Région)

71-82

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de

that Elliot Fromstein 564A Lake Drive South Keswick, Ontario

Investigatio	n Officer-Canada Revenue Agency	The informant says
Denonciation of	e:	
	Alain Letourneau	

in the year 2010, at the Town on or about the le ou vers le iour de Keswick in the said region

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1999, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

dans ladite region

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2000, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231,2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 1

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2001, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2002, following a notice therefore dated the 9th day of July, 2010, made upon the said Marke the street in the program of paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended, and the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended, and is the paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended 241.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended 241.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as a mended 241.2(1)(a) of the COPIE AUTHENTIQUE CERTIFIEE of the said offence by Section 242 of the said Act. ET CONFORME A L'ORIGINAL

(Long Form - One or More Accsd. Formule integrale - Un ou plusieurs acc.)

(Continued on Page 2 within) বিটেশ্র ফাচage 2 ci-incluse) CLERK OF THE COURT GREFFIER DE LA COUR

FOR INFORMATION ON ACCESS . POUR PLUS DE RENSEIGNEMENTS SUN L'ACCES TO ONTARIO COURTS DES PERSONNES MANDICAPEES AUX TRIBUNAUX DE L'ONDIRIO, COMPOSEZ LE 1-800-387-445 1-800-367-4456

APPEARANCES - ADJOURNMENTS **COMPARUTIONS - AJOURNEMENTS** Fails to Ropear Omet de Comparaitre Page "A" JAN 2 7 2012 Bench Warrant Mandat du tribuns Parties Consent Consentement des parties 2 days. DESIGNATION FIL Appears Adjournment (Remand to) Comparution Ajoums (Renvoi) Date Accused Accusé Bail and/or other Action Cautionnement et/cu autre mesure OCT 1 4 2011 Fromstein error-Summons on an not served NOV25 2011 X ST JAN 2 7 2012 205-900 MARIA 57 15 PER D 201 1 TBSO EN 9am 2012 21,22 Feb 13 Irial CP) DES 10am S.T. RD) 1 7 2012 10 am 201 2012 OCI 19 201-10-TBS7 2012 6 2 6 2013 Χ 201. 10 am ST DES 0 3 2013 201:10.7356 202-10:00 May 13 202-900-TBST 24. Jun. 13 JUN 2 4 2013 204 V (204) 202.9. 7855 Clerk Greffier Reporter For Crown For Accused Sténographe pour la Couronne P.5 OCT 1 4 2011 wens Beatt Fava ROTH SHARMA RRC Waters SCA. wens 2012 7 2012 MUCELAU PAT 19 Valente Blum arma (RRC 1 4 2012 AMH RPC Deziel was APR 2 5 2013 omoson MAY 0 3 2013 HIC 1. 13 (um JUN 2 4 2013 JFK HIC Notice Given Under H.T.A. Accused/Accusé ☐ 154(3) tmpnd. Avis en vertu du Code de la route CCC-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route

CCO-2-000-4 (rev. 05/99) (formerlv/anciennement CC 0935)

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

	Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Partles Consent. Consentement des parties	Bail and/or other a Cautionnement autre mesure	et/ou	Reason for Adjournment Raison de l'ajoumement	Counsel as agent Avocat(e) mandat	Fails to Appear Omet de comparaî	Bench Warrant Mandat du tribunal	Discretion	Estreat Confiscation
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Page 2 Information

CHARGES:

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2003, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

CERTIFIED TIME COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME'A L'ORIGINAL

> CLERK OF THE COURT GREFFIER DE LA COUR

July 21,2013

Page 3 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

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being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Page 4 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Marketing Tools Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Marketing Tools Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Marketing Tools Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Justice of the Peace Initial

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> CLERK OF THE COURT GREFFIER DE LA COUR

July 29,2013

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this 185	day of August	di	9		vr 2011			(suite) i	Page n* 2	2
le le	jour de / //				an		(1	12-t	-	
A Justice of	the Peace in and for the Province of Ordano / Juge o	te paix dans e	nour la novir	nce de l'Ontario			\mathcal{L}	Ir formant / De	Musical States	9r
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No. of Information	√N° de la dénonciation	
Return Date of S	ummons/Sommation rapportée le	
October 14	yr./ən 2011	
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### INFORMATION Against/DÉNONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

#### CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 12

	Bummons Sommation	Warrant Arrest Mendat Arrestation							
L	Reportable MV. Offence (H.T.A. 184) Report V M. (Code is is route 184)	C.V.O. R, No. (Commercial Vehicles Only Numéro v.u.r.o. (véhicules utilitaires seulement)							
Sex Sexe M	Birth Date/Date Day/Jour Month/ 31 Augu								
	Driver's Licence	n Number/Numéro du permis de conduire							
Plate N	Plate No. /Numéro de plaque Involves an Accident								
Inform Dénon		Letourneau							
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Div. Div		Ovst. Dist.							
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AVÅ	Newmarke	t, Ontario							

CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

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CANADA '	1
PROVINCE OF ONTARIO PROVINCE DE L'ONTARIO	-
CENTRAL EAST REGION	1
(Region/Region)	J
101	

that Elliot Fromstein 564A Lake Drive South Keswick, Ontario

Information of:	Alain Letourneau	
Denonciation de		
Investigation	Officer-Canada Revenue Agency	The informant say
	(occupation / profession)	Le denonciateur
	eves on reasonable grounds that es <i>motifs raisonnables de croire</i>	

on or about the	29 th	day of October	in the year	2010 , at the	Town
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of Keswick		in the said region			
de		dans ladite region			

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1992, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal. Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. A.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1993, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1994, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 4,

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1995, following a notice therefore dated the 9th day of July, 2010, made upon the said to aken Archaesery of Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supply Later Henrique Certifies thereby a party to and guilty of the said offence by Section 242 of the said Act. ET CONFORME A L'ORIGINAL

(Long Form - One or More Accsd. Formule integrale - Un ou plusieurs acc.)

on Page 2 within) GREFFIER DE LA COUR

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS Page "A" DESIGNATION FILED 2 days. Parties Conse Consentement des parties Estreat Confiscation Appéars Adjournment (Remand to) Date Date Bail and/or other Action Cautionnement el/ou autre mesure Accused Accusé Comparution Ajoume. (Renvoi) OCT 1 4 2011 Fromstain on an errior served Summons not  $\mathcal{D}_1$ 1 7 2812 ሊል TBST 1 4 2012 2013 3 TBS7 JUN 2 4 2013 7735 T CP For Crown pour la Couronne Date Date Cierk Greffier Reporter Sténographe For Accused pour l'accusé wens Beatty -ava RRC ΚW SCA. Waters 1 7 2012 Blum Shirma (RRC) DEC 201 AM# 2 8 P. Deziel RRC RRC سي Given Under H.T.A. Accused/Accusé ☐ 154(3) Impnd. Avis en vertu du Code de la route CCO-2-300-4 (rev. 05/99) (formenty/anciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935

# APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent. Consentement des parties	Ball and/or other A Cautionnement el autre mesure		Reason for Adjournment Raison de l'ajournement	Counsel as agent Avocat(e) mandata Falls to Appear	Omet de comparaîti Bench Warrant Mandet du tribunel	Discretion Discretion	Estreat
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## Page 2 Information

#### **CHARGES:**

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1996, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1997, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1998, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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GREFFIER DE LA COUR

### Page 3 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1999, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. &

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2000, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

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being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2001, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2002, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C., 1985, c, 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. N



# **Page 4 Information**

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2003, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. \v2

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2005, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. \^*

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaker Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Acc. R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the Said Oaker of the Said Act. 16)

GREFFIER DE LA COUR

July 20 201

# Page 5 Information

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. 16

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. *\times*

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Appraisal Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Appraisal Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Appraisal Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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No. of Information//N° de la dénonciation

Return Date of Summons/Sommation rapportée le October 14 yr./an 2011

### INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

#### CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 19

	Guidmons Sommalian			Varrent Mandet	Arrest Arrestation				
	Recontable MV. Offence (H.T.A. 184) Rapport V M. (Code de la mute 184)  C.V.O. R. No. (Commercial Vehicles Only Numéro v.u.r.o. (véhicules utilitélies seulement)								
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CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

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(Region/Région)	J

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Investigation	n Officer-Canada Revenue Agency	The informant say
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that he/she be	lieves on reasonable grounds that	

that Elliot Fromstein 564A Lake Drive South Keswick, Ontario

on or about the	29 th	day	of October	in the year	2010 , at the	Town
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being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1991, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231,2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1992, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1993, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax REMITIED FROM CAPPY the taxation year 1994, following a notice therefore dated the 9th day of July, 2010, made upon the said the company Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the street of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the street of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the street of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as in the Income Tax Act, R.S. party to and guilty of the said offence by Section 242 of the said Act.

(Long Form - One or More Accsd. Formule intégrale - Un ou plusieurs acc.) ME COURT of incluse)

FOR INFORMENTION ON ACCESS TO ONTARIO COURTS
TO ONTARIO COURTS
ISONS WITH DISABILITIES, CALL
AUX TRIBUNALE DE L'ONTARD. COMPOSEZ LE 1.800-387-4456

APPEARANCES - ADJOURNMENTS **COMPARUTIONS - AJOURNEMENTS** JAN 2: 7 2012

DESIGNATION FILED TO MANUAL CAUTION FIL Page "A" 2 days. Áppears Adjournment (Remand to) Comparation Ajour (Rerval) Date Date OCT 1 4 2011 100+ Fromstir on an Summons errbr-Served. Perdes *P*2 2012 (P) X S.T. RD Dam. SEP 1 7 2012 1 9 2012 116 RD DEC 1 4 2012 APR 26 2013 n a 13 24. Jun. 13 Tο 202-9. des. V (204) Reporter Sténographe Clerk Greffier Date Date For Crown pour la Couronne 4 2011 2.9 Fava )Wens eatt ELTRI REC DOWLER RRC apan PDT 1 9 2012 SCA RRC AM KI THE eec 11 ard HIC artiwick RRC H10 iver: Under H.T.A. Accused/Accusé ☐ 154(3) Impnd. Avis en vertu du Code de la roule CCO-2-000-4 (rev. 05/99) (formerly/arclennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935

	Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comparution Ajournement (Renvol)	Parties Consent. Consentement des parties	Bail and/or other A Cautionnement e eutre mesure		Reason for Adjournment Raison de l'ejoumement	Counsel as agent Avocat(e) mandata	Falls to Appear.  Ornet de comparaître	Bench Warrant Mandat du tribunal	Discretion Discrétion	Estreat Confiscation
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cco	2.000.7 (Pay 4)	244) CCD _ Evtra name "A" for An	nearance and Adjournments / Pag	ie cunnláma	ntaira *A* nous compani	fions of a	JIN V O	TE	dC	115	-	

## Page 2 Information

#### **CHARGES**;

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1995, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1996, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1997, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIE ET CONFORME A L'ORIGINAL

CLERK OF THE COURT GREFFIER DE LA COUR

DATE

# Page 3 Information

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 1998, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. §

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 1999, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2000, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer; Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2001, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

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# **Page 4 Information**

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2002, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2003, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act. (4)

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2004, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services lagranded COPY OF authorize, ascent to, acquiesce in, or participate in the failure of the said Officer COPY AUTHORIST COPY OF AUTHORIST C

## Page 5 Information

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And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2006, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2007, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc.to file a Corporation Income Tax Return on Form T2 for the taxation year 2008, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2009, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 175th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

TAC

## **Page 6 Information**

And further that Elliot Fromstein on or about the 29th day of October in the year 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file a Corporation Income Tax Return on Form T2 for the taxation year 2010, following a notice therefore dated the 9th day of July, 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 231.2(1)(a) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), as amended, and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Justice of the Peace Initial

CERTIFIED THUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME A L'ORIGINAL

> CLERK OF THE COURT GREFFIER DE LA COUR

July 29,2013

Sworn before me at t		_ OI	h Bay		(Continued) Page No. 2 (suite) Page n* 2				
this 18 h		de		yr 2011 an					
A Justice of	the Peace in and for inc Province of Onlario / Juge de pala a	dans el pour la provin	os de l'Ontario,		C S		Informani / De	Ponciality ur	
Appearance Notice/ Citation a comparatire	Promise to Appearl Promesse de comparailse	Recognizance Engagement		yr .an	_	Confirmed on Confirme(e) le	yr an	J.P.	
Date Date	Crown Elects to Proceed Choix de la Couranne	Summanly Procedure son	ngain	By Indictment		Summa	ry Conviction Off	ence(s) ation de culpabilité par procédure sommain	
Date	Choix de la Couronne			d'un procès devant	on	тнастоп		Plaidoyer	
Date Date	Accused Accusé	Superior Court  Judge  Juge	Judge & Jury/Juge et jury	Ontario Count/Cour de l'Ontario  Judge On Counts Juge pour les chefs d'accusation	Abs. Juris.	coupable	to Counts/ pour les chefs ccusation	Not Guilty to Counts/ non coupable pour les chefs d'accusation	
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Return Date of	Summons/Sommation rapportée le
October 14	yr./an 2011

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

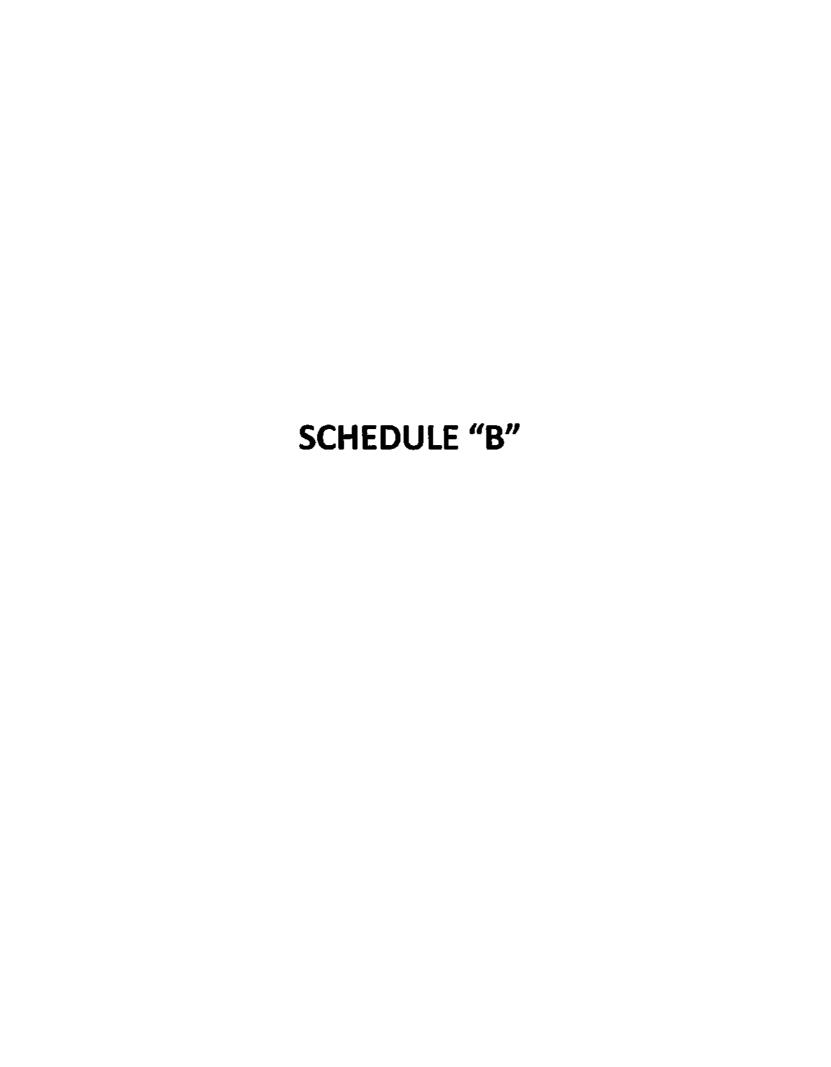
ADDRESS

#### CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 20

<del></del>		
X Summons Sommation	Warrant Mandat	Arrest Arrestation
Reportable MV. Offence (H.T.A. 184) Report V M. (Code de la route 184)		imercial Vehicles Only vicules utilitaires seulement)
Sex Birth Date/Pak Sexe Day/Jour Month	de naissance Mais Yearl Ange IST 1947	Was defendant owner? Le défendeur était-il propriétaire?  Yes/Our NotNon
Driver's Licence	o NumberlNuméro du	permis de conduite
	1 1 1	1 1 1 1 1 1
Plate No. Numéro de plague	Involves	an Accident reliée à un accident
Informant <i>Dénonciateur</i> Alain	Letoumeau	
Date Sworn Date d'assermentation		
Officer Agent de police	No. N*	
Div. Div	Dist.	
Courtroom/Salle d'audience	<del>}</del>	, a
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Avá Newmarke	t, Ontario	9.35 17.5

CCO 2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)



	CANADA
PRO	VINCE OF ONTARIO
	INCE DE L'ONTARIO
CEN	TRAL EAST REGION
, 1	(Region/ <i>Région</i> )
- 61	

(1)that Elliot Fromstein 564A Lake Drive South

Keswick, Ontario

Information of: Alain Letourneau  Denonciation de:	
Investigation Officer–Canada Revenue Agency	The informant say
(occupation / profession)	Le denonciateu
that he/she believes on reasonable grounds that	

on or about the	29 th	day of October	in the year 2010, at the Town
le ou vers le		jour de	an
of Keswick		in the said region	
de		da⊓s ladite region	

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file GST return for the period 2001-09-01 to 2002-08-31 following a notice therefore dated the 9th day of July 2010, made upon the said. Cherryleaf Accounting Services Ltd pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act. 1995

And further that Elliot Fromstein on or about the 29th day of October, 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file GST return for the period 2003-09-01 to 2004-08-31 following a notice therefore dated the 9th day of July 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act. 🕡

And further that Elliot Fromstein on or about the 29th day of October, 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file GST return for the period 2004-09-01 to 2005-08-31 following a notice therefore dated the 9th day of July 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act.  $q_a$ 

And further that Elliot Fromstein on or about the 29th day of October, 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file GST return for the period 2005-09-01 to 2006-08-31 following a notice therefore dated the 9th day of July 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act CENTRIE COPY OF

THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME A L'ORIGINAL

(Dontinued on Rage 2 within) CLERKOF THE COURT Cluse) GREFFIER DE LA COUR

(Long Form - One or More Acced. Formule intégrale - Un ou plusieurs acc.)



**APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS** Page "A" JAN 2 7 2012 Parties Consent Consentement des parties 2 days. Appears Adjournment (Remand to) Comparation Ajournes (Renvel) Date Date Accused Accusé Bail and/or other Action Cautionnement et/ou autre mesure OCT 1 4 2011 Fromsteir not Served on an error ևmmonS X TBS 6 Х (⊅⊭≤ 1 7 2012 11 b waver 1 4 2012 6 2013 10 am 0 3 2013 v (204 Clerk Greffier Reporter Sténographe For Crown pour la Couronne For Accused pour l'accusé ()wens Beatty SHABMA BERMAN RPC .W Now Level ELTRI J. Blum Rabinovich Sharma 14 AMĦ Deziel RRC WAG homoson Accused/Accusé ☐ 154(3) Impnd. Avis en vertu du Code de la roule CCO-2-000-4 (rev. 05/99) (form)erty/enciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route CCC-2-000-4 (rev. 05/99) (farmerly/anciennement CC 0935

# APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

	Date Date	Accused Accusé(e)	Appears Adjoumment (Remand to) Comparution Ajoumement (Renvoi)	Parties Consent. Consentement des parties	Bail and/or other A Cautionnement e autre mesure	et/ou	Reason for Adjournment Raison de l'ajournement	Counsel as agent Avocat(e) mandata	Falls to Appear . Omet de comparaîtr	Bench Warrant Mandat du tribunal	Discretion	Estreat Confiscation
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# Page 2 Information

## CHARGES:

And further that Elliot Fromstein on or about the 29th day of October, 2010 at the Town of Keswick in the said region.

being an Officer, Director or Agent of the said Cherryleaf Accounting Services Ltd did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Cherryleaf Accounting Services Ltd to file GST returns for the period 2006-09-01 to 2007-06-12 following a notice therefore dated the 9th day of July 2010, made upon the said Cherryleaf Accounting Services Ltd pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act.

Justice of the Peace Initial

CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIES ET CONFORME A L'ORIGINAL

> CLERK OF THE COURT GREFFIER DE LA COUR

JULY 29 100 /3

Sworn before me at t Assermente devant no		of de	MOUT	пвау				(Continu (suite) Pa	ed) Page No. 2 age n° 2
this 184	day of August	w			yr 2011 an		61	74	•
A Justice of	the Peace in and for the Province of Optano/Jupe of	io paix dans et po	our le provinc	ce de l'Onlario,	dii	Bloom bloom	13	Mormant / Denos	), nd <b>elou</b>
	K. BECK								
Appearance Notice/ Citation à comparaître	Promise to Appear/ Promesse de comparaître		gnizance gement i		уг an		Confirmed on Confirmé(e) le	21	
pate JUL 1 0 2	Crown Elects to Proceed Choix de la Couronne	Summ	narily		By Indictment		Summa	ry Conviction Offen	J. P.
	83 91 86				Acte d'accusati d'un procès devant	96.41	Intraction	Pleads/Pl	on de culpabilité par procédure son aidoyer
Date Date	Accused Accusé	1	Superior Court	Cour supérieure	Ontario Court/Cour de l'Onlerio	Abs. Juris.	Guilty coupable	to Counts/ pour les chefs	Not Guilty to Counts/ non coupable pour les chefs
			Judge Juge	Judge & Jury/Juge et jury	Judge On Counts Juge pour les chefs d'accusation		d'a	pour les chefs ccusation	non coupable pour les chefs d'accusation
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Mith consent of acc	cused and prosecutor, without taking	n or recordir	ori		(a) any evid	ence (nd			) further evidence
Avec le consenteme	nt de l'accuse et du poursuivant sans n	acueillir ou c	onsigner		(a) any evid (a) de preu	ve (ou)			) de preuve pplémentaire
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CCO-2-000-4 (nev. 05/99) (form	erly/anciennement CC 0935)						-	<del></del>	-
								Judge/Juge	A-1-1-1-1-1
					H	. CH	MINS		

No. of Information/IV° de la denonciation

Return Date of Summons/Sommation rapportée le October 14 yr./an 2011

# INFORMATION Against/DENONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS

## CHARGE/ACCUSATION

Section 330 of the Excise Tax Act X 5

	Sommation	7		Man	77.700				restatio	on	
L 10	Reportable i Offence (H. T Rapport V M. de la route 1	.A. 184 (Code		.V.O. R, luméro v.						ent)	1
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QCQ-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

CANADA
PROVINCE OF ONTARIO PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

(1)

that Elliot Fromstein que 564A Lake Drive South Keswick, Ontario

Information of: Alain Letourneau	11 000
Denonciation de:	
Investigation Officer-Canada Revenue Agency	The informant says
(occupation / profession)	Le denonciateur
that he/she believes on reasonable grounds that	

on or about the 29 th	day of October	in the year 2010, at the Town	
le ou vers le	jour de	ən	
of Keswick	in the said region		
de	dans ladite region		

déclare qu'il a des motifs raisonnables de croire

being an Officer, Director or Agent of the said Knowble Property Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Knowble Property Services Inc. to file GST returns for the period 2008-01-28 to 2009-01-27 following a notice therefore dated the 9th day of July 2010, made upon the said Knowble Property Services Inc. pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and quilty of the said offence by Section 330 of the said Act.

And further that Elliot Fromstein on or about the 29th day of October, 2010 at the Town of Keswick in the said region.

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> CERTIFIED TRUE COPY OF THE ORIGINAL DOCUMENT COPIE AUTHENTIQUE CERTIFIEE ET CONFORME A L'ORIGINAL

(Long Form - One or More Accsd. Formule integrale - Un ou plusieurs acc.)

APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS Page "A" Bench Warrant Mandat du tribunal 2 days. JAN 2 7 2012 Parties Conser Consentement des parties Appears Adjournment DESIGNATION FILED
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CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

# APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

	Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent. Consentement des parties	Bail and/or other A Cautionnement e autre mesure		Reason for Adjournment Raison de l'ajoumement	Counsel as agent Avocat(e) mandataire	Falls to Appear .  Omet de comparaître	Bench Warrant Mandat du tribunal	Discretion Discretion	Estreat
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					. 4	HISV	Judge/Juge		

No. of Information/IV° de la dénonci	ation
Return Date of Summons/Sommat/	on rapportée le
October 14	yr./an 2011

# INFORMATION Against/DÉNONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

# **CHARGE/ACCUSATION**

Section 330 of the Excise Tax Act X 2

1 ^ 7	Summons Sommetion	Warrant Mandat	Arrest Arrestation						
Reportable MV. Offence (H.T.A. 184) Rapport V M. (Code de la route 184)  C.V.O. R, No. (Commercial Vehicles Only Numéro v.u.r.o. (véhicules utilitaires seulement)									
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Date of	worn assermentation								
Officer Agent o	le police	No. ∧r°							
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CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

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CANADA PROVINCE OF ONTARIO PROVINCE DE L'ONTARIO	•
CENTRAL EAST REGION	

(Region/Région)

122-131

(1)

hat Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

Information of	Aloin	Lateriemanii
Information of:	Alam	reformeda

Denonciation de:

Investigation Officer-Canada Revenue Agency

(occupation / profession)

The informant says

that he/she believes on reasonable grounds that declare qu'il a des motifs raisonnables de croire

on or about the	29 th	day of October	in the year	2010, at the	Town
le ou vers le	emacanina n	jour de	- 4	an	
of Keswick		in the said region			
de		dans ladite region			

being an Officer, Director or Agent of the said Oaken Business Services Inc. did direct, authorize, ascent to, acquiesce in, or participate in the failure of the said Oaken Business Services Inc. to file GST returns for the period 2000-12-01 to 2001-02-28, 2001-03-01 to 2001-05-31, 2001-06-01 to 2001-08-31 and 2001-09-01 to 2001-11-30 following a notice therefore dated the 9th day of July 2010, made upon the said Oaken Business Services Inc. pursuant to paragraph 289.(1)(a) of the Excise Tax Act, R.S.C. 1985, c. E15, as amended, and is thereby a party to and guilty of the said offence by Section 330.of the said Act.

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CLERK OF THE COURT
GREFFIER DE LA COUR

July 24/20B

APPEARANCES - ADJOURNMENTS **COMPARUTIONS - AJOURNEMENTS** Page "A" JAN 2: 7 2012 Bench Warrant Mandal du tribuna 2 days. Parties Conser Consentement des parties Appears Adjournment DESIGNATION FIL (Remand to) Comparution Ajoum (Renvol) Date Date Accused Accusé OCT 1.4 2011 OK AW ERROR -Fromstair served not N= 201.10. APR 2 7 2012 CP) 10am S.T. 1 9 2012 UB. -10am D9. 6 3 2013 10. 7856 JUN 2 4 2013 V (204) Reporter Stênographe Clerk Greffier For Crown For Accused pour la Couronne ()Wens PS. ava Ä ROTHER RRC SCA Waters P. D.T R. Sharma (RRC) 2 6 2013 Deziel RRC WP60 H10 ~ 4 2013 Notice Given Under H.T.A. Accused/Accusé ■ 154(3) Impnd. Avis en vertu du Code de la roule CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935 Notice Given Under H.T.A. Accused/Accusé Avis en vertu du Code de la route CCC-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935

# APPEARANCES - ADJOURNMENTS COMPARUTIONS - AJOURNEMENTS

Page "A"

Date Date	Accused Accusé(e)	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Partles Consent, Consentement des partles	Bail and/or other A Cautionnement e autre mesure	t/ou	Reason for Adjournment Raison de l'ajournement	Counsel as agent Avocat(e) mandatal Fails to Appear	Omet de comparaître Bench Warrant Mandat du tribunal	Discretion Discretion Estreat Confiscation
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# Page 2 Information

### **CHARGES:**

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CLERK OF THE COURT GREFFIER DE LA COURT

JULY 29,2013

# Page 3 Information

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Justice of the Peace Initial

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> CLERK OF THE COURT GREFFIER DE LA COUR

JUNE 301 30B

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H. CHISVIN

No. of Information//	e de la dénonciation	
Return Date of Surr	mons/Sommation rapportée le	
October 14	yr./an 2011	

# INFORMATION Against/DÉNONCIATION visant

Elliot Fromstein 564A Lake Drive South Keswick, Ontario

ADDRESS ADRESSE

## CHARGE/ACCUSATION

Section 330 of the Excise Tax Act X 10

	ummons Sommation	Warrent Mandat	Arrest Arrestation				
Reportable MV. C.V.O. R, No. (Commercial Vehicles Only Numéro v.u.r.o. (véhicules utilitaires seulement) Report V M. (Code de la route 184)							
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AIM Newmarket, Ontario							

CCO-2-000-4 (rev. 05/99) (formerly/anciennement CC 0935)

## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

### DISCIPLINE COMMITTEE

IN THE MATTER OF: An allegation against ELLIOT FROMSTEIN, a former Member of CPA

Ontario, under Rule 201.1 of the Rules of Professional Conduct, as

amended.

TO: Mr. Elliot M. Fromstein

9 Balfour Beach Road Keswick, ON L4P 3C8

**AND TO:** The Professional Conduct Committee

## **DECISION MADE NOVEMBER 8, 2018**

### DECISION

The tribunal, having seen heard and considered the evidence, was not satisfied that the Allegation had been proven.

**DATED** at Toronto this 8th day of November, 2018

A. Douglas Nichols, FCPA, FCA Discipline Committee –Chair

# CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

### **DISCIPLINE COMMITTEE**

IN THE MATTER OF: Allegations against ELLIOT FROMSTEIN, a former Member of the

Chartered Professional Accountants of Ontario, under Rule 201.1 of

the Rules of Professional Conduct, as amended.

BETWEEN:

## Chartered Professional Accountants of Ontario Professional Conduct Committee

-and-

#### Mr. Elliot Fromstein

### APPEARANCES:

For the Professional Conduct Committee: Mr. Paul Farley, Counsel

For Mr. Fromstein: Present and Self-represented

Heard: November 8, 2018
Decision and Order effective: November 8, 2018
Release of written reasons: February 25, 2019

### REASONS FOR THE DECISION AND ORDER MADE NOVEMBER 8, 2018

### I. OVERVIEW

- [1] This hearing is about whether the allegations that Mr. Fromstein failed to act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest contrary to Rule 201.1 of the Rules of Professional (the "Rules") have been established on a balance of probabilities, amounting to professional misconduct.
- [2] Mr. Fromstein obtained his CA designation in 1975. He was a member of the Institute of Chartered Accountants of Ontario and subsequently a member of the Chartered Professional Accountants of Ontario ("CPA Ontario") until his revocation for non-payment of his member dues in 2014.
- [3] During the time period from 1998 to 2010, Mr. Fromstein was involved in numerous corporations as an Officer/Director. He received notices from the Canada Revenue Agency ("CRA") in July 2010 requiring the filing of Income Tax Returns and GST Returns in relation to these corporations for several prior years. The deadline for compliance under each notice was October 29, 2010. Mr. Fromstein did not file the required tax returns by the deadline and, as a result, was charged on September 9, 2011

- with failing to file the returns contrary to the Income Tax Act and the Excise Tax Act.
- [4] On July 10, 2013 Mr. Fromstein pled guilty to 21 counts of failure to file a Corporation Income Tax Return with respect to corporations for which he was an officer, director or agent, contrary to the *Income Tax Act*, and he pleaded guilty to 3 counts of failure to file GST returns with respect to corporations for which he was an officer, director or agent, contrary to the *Excise Tax Act*.
- [5] By the date on which he pled guilty to these offences, Mr. Fromstein had filed all of the required tax returns, with no tax owing for any corporation. Mr. Fromstein was fined \$1000.00 for each count, amounting to \$24,000.00 in total.
- [6] At the hearing, the Professional Conduct Committee ("PCC") alleged that Mr. Fromstein, in pleading guilty to and being found guilty of failure to file these tax returns, failed to act in a manner which will maintain the good reputation of the profession and its ability to serve the public interest, contrary to Rule 201.1 of the Rules of Professional Conduct.
- [7] The onus was on the PCC to show on a balance of probabilities that Mr. Fromstein's conduct breached the CPA Ontario's Rules of Professional Conduct, and constituted professional misconduct.

### II. PRELIMINARY ISSUES

- [8] At the outset of the hearing, the PCC noted to the Panel that Mr. Fromstein was no longer a member of CPA Ontario. The PCC took the position that CPA Ontario continued to have jurisdiction over Mr. Fromstein by virtue of section 22 of the *Chartered Professional Accountants of Ontario Act, 2017* ("Act").
- [9] The Panel agreed that it continued to have jurisdiction over Mr. Fromstein and the allegation against him. The alleged conduct occurred in 2013, during which time Mr. Fromstein was a member of the Institute of Chartered Accountants of Ontario, the predecessor to CPA Ontario. Section 22 of the Act is clear that an individual remains subject to the continuing jurisdiction of CPA Ontario in respect of a discipline proceeding arising from his conduct while a member of a predecessor body, even if the individual resigned as a member or his membership was revoked.

#### III. ISSUES

- [10] The Panel identified the following issues arising from the allegations:
  - A. Did the evidence establish, on a balance of probabilities, the facts on which the allegations by the PCC were based?
  - B. If these facts were established on the evidence on a balance of probabilities, did those facts constitute professional misconduct?
  - C. If the facts alleged by the PCC constituted professional misconduct, what was the appropriate penalty?

### IV. DECISION

[11] The Panel found that the evidence established, on a balance of probabilities, the facts

- on which the allegations by the PCC were based, specifically, that Mr. Fromstein had pled guilty to violations of the *Income Tax Act* and *Excise Tax Act* for failing to file the required tax returns.
- [12] The Panel did not find that those facts constituted professional misconduct.

### V. REASONS FOR THE DECISION

## Findings regarding Conduct of Mr. Fromstein

- [13] The Panel considered the evidence of Mr. Fromstein's guilty pleas to violations of the *Income Tax Act* and the *Excise Tax Act*. The evidence consisted of the materials included by the PCC in the Document Brief (Exhibit 1), which comprised certified copies of the *Income Tax Act* and *Excise Tax Act* convictions, a certified transcript of the guilty plea proceedings, and an affidavit of the investigator. The Panel admitted this evidence pursuant to the Rules of Practice and Procedure relating to the admissibility of evidence from a former proceeding. Mr. Fromstein did not contest this evidence, and admitted that he had pled guilty to these offences.
- [14] The PCC did not lead additional evidence beyond the evidence of the guilty pleas themselves. In particular, the PCC did not lead evidence which addressed the motivation of Mr. Fromstein for failing to file the tax returns, or which addressed whether the failure to file the tax returns involved dishonesty on the part of Mr. Fromstein.
- [15] Mr. Fromstein testified on his own behalf. He explained his decision to not file the tax returns required by CRA. He testified that he faced an issue as to whether the tax liabilities were properly classified as personal or corporate. He testified that the outcome of the personal tax assessments would determine the amount that should be reported in the corporations' tax returns, on the basis that the CRA would not assess the same income to both him personally and to a corporation. He testified that once the issue of personal tax liability had been resolved, he filed all of the corporate tax returns, each with no tax owing, and that these returns were deemed acceptable by the CRA. He further testified, in response to a question, that if he had filed the tax returns before this issue had been resolved, and the tax returns had been filed incorrectly, he could have been accused of making a false statement on a tax return.
- [16] The Panel found Mr. Fromstein's testimony to be credible. Counsel for the PCC probed Mr. Fromstein's testimony but did not attack or undermine his credibility.

### Findings regarding Professional Misconduct

### Applicable Rules of Professional Conduct

- [17] The determination of whether Mr. Fromstein's guilty pleas to the violations of the tax legislation amounted to professional misconduct requires consideration of two separate but related Rules of Professional Conduct.
- [18] The version of Rule 201.1 of the Rules of Professional Conduct which was in effect at the time of the guilty pleas in 2013 states that a Member shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve

the public interest. This Rule is free-standing and does not require reference to any other Rule of Professional Conduct. Rule 201.2 states that there is a rebuttable presumption^[1] that the Member has failed to maintain the good reputation of the profession and its ability to serve the public interest when the Member is subject to an allegation under Rule 201.1 on account of any matter referred to in Rule 102.1 (a), (d) and (e) and a certified copy of a document which provides proof of guilt in respect of such matters is filed with the discipline committee. Thus Rule 201.2 does require reference to another Rule; specifically, Rule 102.1, which addresses which activities must be reported by a Member to CPA Ontario. Rule 201.2 cross references Rule 102.1 and utilizes three subsections of Rule 102.1 to specify in which circumstances the rebuttable presumption applies.

- [19] Rule 102.1(e) is the relevant subsection in this case. It refers to a Member having been "found guilty of a violation of the provisions of any tax legislation that involves, explicitly or implicitly, dishonesty on the part of the Member…".
- [20] What this means for Mr. Fromstein is that, if his admitted violations of the *Income Tax*Act and Excise Tax Act arising from his failure to file the required returns involved dishonesty (explicitly or implicitly), then he would face a rebuttable presumption that these offences constituted a failure to maintain the good reputation of the profession in violation of Rule 201.1 and hence constituted professional misconduct. The onus would then shift to Mr. Fromstein to lead evidence to rebut that presumption.
- [21] The Panel notes that the subsection applicable to Mr. Fromstein is different from the other subsections in Rule 102.1 which can trigger the rebuttable presumption. If a Member is convicted of the offences listed in Rule 102.1 (a), which include fraud, theft, forgery, etc., then the rebuttable presumption applies. If a Member is found guilty of a violation of the provisions of any securities legislation pursuant to Rule 102.1 (d), then the rebuttable presumption applies. In contrast, because Rule 102.1 (e) is limited to a finding of guilt of the violation of the provisions of any tax legislation *that involves dishonesty*, the rebuttable presumption applies only upon a finding of a violation of the tax legislation in question *and* a finding that this violation involved dishonesty, either explicitly or implicitly.

### The rebuttable presumption does not apply in this case

- [22] As noted above, the Panel did not hear any evidence from the PCC that Mr. Fromstein was explicitly or implicitly dishonest in relation to his violations of the tax legislation.
- [23] It was the submission of the PCC that an intentional failure to file the tax returns over this time period necessarily involved implicit dishonesty.
- [24] The Panel does not accept this submission. The Panel accepts Mr. Fromstein's evidence that he was honestly attempting to appropriately address the problem he was facing respecting the correct allocation of corporate and personal tax liability. Based on

^[1] While the *Rules of Professional Conduct* in effect in 2013 did not provide a definition of "rebuttable presumption", this term is defined in the 2016 *CPA Code of Professional Conduct* as follows: "rebuttable presumption" means a presumption that will be deemed to be valid or true until adequate evidence to the contrary is produced. A presumption is rebutted when the actual facts are found to be different than the presumption assumes.

the evidence before it, the Panel does not find that Mr. Fromstein's failure to file the tax returns involved dishonesty, either explicitly or implicitly. Consequently, the rebuttable presumption that the violations of the tax legislation constituted professional misconduct does not apply in this case.

### No finding of professional misconduct

- [25] It was the alternative submission of the PCC that, even without an element of dishonesty, Mr. Fromstein's intentional failure to file the tax returns contrary to the applicable tax legislation nonetheless still constitutes a failure to maintain the good reputation of the profession and its ability to serve the public interest contrary to Rule 201.1. That is, the PCC submitted that even if the rebuttable presumption of Rule 201.2 were not found to apply, the failure to file the returns still amounted to professional misconduct pursuant to Rule 201.1. The PCC submitted that the CRA and the public relies on Members of CPA Ontario to comply with the applicable tax legislation, and that an intentional violation of that legislation amounts to professional misconduct, whether the violation involved dishonesty or not.
- [26] The Panel does not accept this submission. The Panel interprets Rule 201.1 and Rule 201.2 to mean that not every violation of the *Income Tax Act* or the *Excise Tax Act* will necessarily amount to professional misconduct. A determination of whether, in any particular instance, the violation of the tax legislation does amount to professional misconduct will require a consideration of the facts of the case, including any explanations, mitigating facts or circumstances. The Panel finds that, having considered the facts of this case, including Mr. Fromstein's evidence explaining the reasons for his failure to file the tax returns, and the eventual filing of all of the returns with no tax owing, the facts in this case do not establish on a balance of probabilities that his failure to file the tax returns amounted to professional misconduct under Rule 201.1.
- [27] The Panel found that Mr. Fromstein did not commit professional misconduct in that he did not breach Rule 201.1.

**Dated** at Toronto this 25th day of February, 2019

A. Douglas Nichols, FCPA, FCA Discipline Committee –Chair

Members of the Tribunal
Paul Busch, CPA, CA
Barry Solway (Public Representative)
Peter-John Vaillancourt, CPA, CGA

Independent Legal Counsel John Dent, Barrister & Solicitor