

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

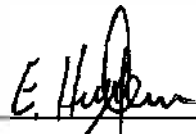
TO: Elliot Fromstein

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
CHAIR
PROFESSIONAL CONDUCT COMMITTEE

SCHEDULE “A”

11 08004K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says

Le dénonciateur

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

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

on or about the 29th day of October in the year 2010, at the Town
le ou vers le 29th jour de October an
of Keswick in the said region
de Keswick 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 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 2009, 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.

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

CERTIFIED TRUE COPY OF
THE ORIGINAL DOCUMENT
COPIE AUTHENTIQUE CERTIFIÉE
ET CONFORME À L'ORIGINAL

A. Stoyanov continued on Page 2 within
CLERK OF THE COURT 2 ci-incluse)
GREFFIER DE LA COUR

July 29, 2013
DATE

JAN 27 2012

2 days.

DESIGNATION FILED

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Bail and/or other Action Cautionnement et/ou autre mesure	Fails to Appear Omet de comparaître	Bench Warrant Mandant d'arrestation	Discretion Discrétion	Estreat Confiscation
OCT 14 2011	Fromstein	on an error -		Summons not served	X			
NOV 25 2011	✓	ZFOANIZ	X	205-9am-ST (RN)				
JAN 27 2012	✓	9 MAR 12		205 9:00 ST	X	PER DES		
MAR 9 2012	✓	30 mar 12		201-10-TBST PN		Cal act pndes		
MAR 30 2012	✓	27 APR 12		201-10-ST (PM)	X	DES		
APR 27 2012	✓	21.22 Feb 13		100 9am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19 Oct 12		201 10am ST RD	✓	DES		
OCT 19 2012	✓	14 DEC 12		201-10-TBST	X	per DES		
DEC 14 2012	✓	26 Apr 13		201-10-TBST ^{if allowed} RD		Cal act pndes		
APR 26 2013	✓	3 May 13	X	201-10 am ST	X	Cal act pndes		
MAY 03 2013	✓	10 May 13		201 10 TBST CP		Cal act pndes		
MAY 10 2013	✓	31 May 13		202-10:00 Rndal	X	per DES		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)		DES		
JUN 24 2013	✓	TO 204						
✓ (204)	✓	10 July 13		202-9 TBST CP		Cal act pndes		

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	DWENS	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	RAHUL SHARMA	HR
JAN 27 2012	VELLA	DOWLER	✓	R.Sharma - RRC	KW
MAR 9 2012	McGowan	Liscombe	Fava	✓	PS
MAR 30 2012	CROTHERS	LISCOMBE	VELTRI	RRC-✓	RB
APR 27 2012	Owens	Waters.	✓	✓	SCA
SEP 17 2012	MITCHELL	CONCECAO	✓	SHARMA	PAT
OCT 19 2012	J. Blum	Nicastro	Veltri	Sharma, R. (RRC)	SCA
DEC 14 2012	McGowan	Egnard's	✓	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Deziel RRC	WAG
MAY 03 2013	McGowan	Pollard	Monardo	R Sharma, R	PT
MAY 10 2013	✓	Liscombe	Veltri	✓ RRC	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		IFIS
✓ (204)	McGowan	Clark	Cooke	R. Sharma RRC	HIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Page "A"

CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

Sworn before me at the City of North Bay
Asserment devant moi de

(Continued) Page No. 2
(suite) Page n° 2

this 18th day of August 2011
le jour de an

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

A. Peterson
Informant / Dénonciateur

☐ Appearance Notice / Citation à comparaître ☐ Promise to Appear / Promesse de comparaître ☐ Recognizance for Engagement pour le yr an Confirmed on Confirmé(e) le yr an J.P.

Date Date JUL 10 2013 Crown Elects to Proceed / Choix de la Couronne ☒ Summary / Procédure sommaire ☐ By Indictment / Acte d'accusation ☐ Summary Conviction Offence(s) / infraction punissable sur déclaration de culpabilité par procédure sommaire

Date Date	Accused Accusé	Elects Trial by/Choix d'un procès devant			Abs. Juris.	Pleads/Plaidoyer	
		Superior Court/Cour supérieure	Judge & Jury/Juge et jury	Judge On Counts Juge pour les chefs d'accusation		Guilty to Counts/ coupable pour les chefs d'accusation	Not Guilty to Counts/ non coupable pour les chefs d'accusation
JUL 10 2013						4,5	

Date Date	Accused Accusé	Committed (or) Ord. Std. Trial "On Counts/ interné (ou) renvoyé à son procès * pour les chefs d'accusation	Bail Cautionnement	Discharged on Counts libéré pour les chefs d'accusation	Found Guilty on Counts reconnu coupable pour les chefs d'accusation	Not Guilty on Counts Non coupable pour les chefs d'accusation
JUL 10 2013					4,5	

☐ With consent of accused and prosecutor, without taking or recording / Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner ☐ (a) any evidence (or) / (a) de preuve (ou) ☐ (b) further evidence / (b) de preuve supplémentaire

JUL 10 2013 ct. 4: \$1,000 FINE
ct. 5: \$1,000 FINE
Vsc waived
TTP: 14 days

cts. 1, 2, 3
PAID
JUL 10 2013

WITHDRAWN
REQUESTED TRUE COPY OF THE ORIGINAL DOCUMENT
COPIE AUTHENTIQUE CERTIFIÉE ET CONFORME À L'ORIGINAL
A. S. M.
CLERK OF THE COURT
GREFFIER DE LA COUR

JUL 24 2013
DATE
Judge/Juge

H. I. CHESVIM

No. of Information/N° de la dénonciation
Return Date of Summons/Somation rapportée le October 14 yr./an 2011

INFORMATION Against/DÉNONCIATION visant

ADDRESS
ADRESSE

Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 5

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable M.V. Offence (H.T.A. 184) Rapport V.M. (Code de la route 184)		C.V.D. R. No. (Commercial Vehicles Only) Numéro v.u.r.o. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience 205					
N/A Newmarket, Ontario					

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Region)

Information of: Alain Letourneau

Dénonciation de:

11 08005K

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says

Le dénonciateur

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

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

on or about the 29th 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

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.

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CERTIFIED TRUE COPY OF
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COPIE AUTHENTIQUE CERTIFIÉE
ET CONFORME À L'ORIGINAL

A. Sign
(Continued on Page 2 of 2)
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

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

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

JAN 27 2012

DESIGNATION FILED

2 days.

Appears Adjournment
(Remand to)
Comparution Ajournement
(Renvoi)

Parties Consent
Consentement
des parties

Bail and/or other Action
Cautionnement et/ou autre mesure

Faits to appear
Omer de comparution

Bench Warrant
Mandat du tribunal

Discretion
Discretion

E-street
Confiscation

Date
Date

Accused
Accusé

OCT 14 2011	Fromstein	on an error -	summons not served	X				
NOV 25 2011	✓	27 JAN 12	X	205-9am - ST (PN)				
JAN 27 2012	✓	9 MAR 12		2059 ⁰⁰ ST DS	X	PER DES		
MAR 09 2012	✓	30 Mar 12		201-10 TBST PN		col agr		
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER DES		
APR 27 2012	✓	21,22 Feb 13		100 9am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19 OCT 12		201 10 ⁰⁰ am ST RD	✓	DES		
OCT 19 2012	✓	14 Dec 12		201-10-TBST	X	(DES)		
DEC 14 2012	✓	Feb 21 + 22 2013		Total dates vacate		col agr per des		
✓	✓	26 Apr 13		201-10-TBST 11b		col agr per des		
APR 26 2013	✓	3 may 13	X	201-10 am ST	X	Col Per DES		
MAY 03 2013	✓	10 May 13		201-10 TBST CP		col agr per des		
MAY 10 2013	✓	31 May 13		202-10:00 Rensel	X	per des		
MAY 31 2013	✓	24 JUN 13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	10 2014						
✓ (204)	✓	10 July 13		202-9-TBST CP		col agr per des		

Date

Clerk

Reporter

For Crown

For Accused

OCT 14 2011	Owens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HB
JAN 27 2012	VELLA	DOWLER	✓	REC	K.W
MAR 09 2012	McHown	Lucombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	BRC- ✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL	CONCECAO	✓	SHARMA	PAT
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma	SCA
DEC 14 2012	McHown	Lucombe	Veltri	✓	AMN
APR 26 2013	Duvall	Thompson	Dickson	P. Dezici REC	WAG
MAY 03 2013	McHown	Pollard	Monardo	R Sharma REC	PT
MAY 10 2013	O Leil	Lucombe	Veltri	✓	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		JFIL
✓ (204)	McHown	Clark	Cooke	R. Sharma REC	NIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Page "A"

[illegible]

CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

Page 2 Information


CHARGES:

5 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. ✓

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 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. ✓

1

Justice of the Peace Initial

Aug 18/11

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THE ORIGINAL DOCUMENT
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ET CONFORME A L'ORIGINAL



CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

(Continued) Page No. 2
(suite) Page n° 2

G. Rutenica
Informant / Dénonciateur

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

J. P.

☐ Summary Conviction Offence(s)
infraction punissable sur déclaration de culpabilité par procédure sommaire[illegible]

☐ (b) further evidence
(b) de preuve
supplémentaire

ex. 1, 2, 3, 4

cf. G: " \$1,000

TTP: 14 days

PAID
JUL 10 2013

WITHDRAWN

REQUEST

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

Adairn

CLERK OF THE COURT
GREFFIER DE LA COUR

DATE _____

H. CHISVIL

No. of Information/N° de la dénonciation
Return Date of Summons/Somation rapportée le October 14 yr./an 2011

INFORMATION Against/DÉNONCIATION visant

ADDRESS
ADRESSE

Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 6

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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)			
Sex Sexe	Birth Date/Dato de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div			Dist. Dist.		
Courtroom/Salle d'audience "205"					
A/A Newmarket, Ontario					

11 08006K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Région/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateurthat he/she believes on reasonable grounds that
déclare qu'il a des motifs raisonnables de croire

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

on or about the 29th 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

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.

2 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.

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 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. 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 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, 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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(Continued on Page 2 within)

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

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

FOR INFORMATION ON ACCESS
TO ONTARIO COURTS
FOR PERSONS WITH DISABILITIES, CALL
1-800-387-4456
TORONTO AREA 326-0111

POUR PLUS DE RENSEIGNEMENTS SUR L'ACCÈS
DES PERSONNES HANDICAPÉES
AUX TRIBUNAUX DE L'ONTARIO, COMPOSEZ LE
1-800-387-4456
RÉGION DE TORONTO 326-0111

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

2 days.

JAN 27 2012

DESIGNATION FILED

Bail and/or other Action
Cautionnement et/ou autre mesure

<p>Fail to Appear Ormei de compareître</p> <p>Bench Warrant Mandat du tribunal</p> <p>Discretion Discretion</p> <p>Estimate Confiscation</p>	<p>Discretion Discretion</p> <p>Estimate Confiscation</p>
--	---

Date Date	Accused Accusé	Comparison Ajustement (Renvoi)	Particulars Conséquences des n	Designation Bail and/or other Action Cautionnement et/ou autre mesure	Fails Omiss	Bench Mand	Discr Discr	Estim Confir
OCT 14 2011	Fromstein	on an error -		Summons not served	X			
NOV 25 2011	✓	27 JAN 12	X	205-9am-ST (pn)				
JAN 27 2012	✓	9 MAR 12		205-9 ⁰⁰ ST DS	X	PER DES		
MAR 9 2012	✓	30 Mar 12		201-10- TBST PN		col agt		
MAR 30 2012	✓	27 APR 12		201-10-ST (pn)	X	PER DES		
APR 27 2012	✓	21,22 Feb 13		100 9:00am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19 OCT 12		201 10 ⁰⁰ am ST RD		DES		
OCT 19 2012	✓	14 DEC 12		201-10- ST				
DEC 14 2012	✓	26 Apr 13		201-10- TBST RD 11h		col agt per des		
APR 26 2013	✓	3 May 13	X	201-10am ST	X	Col Per DES		
MAY 03 2013	✓	10 May 13		201-10- TBST CP		col agt per des		
MAY 10 2013	✓	31 May 13		202-10:00 Rual	X	per des		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	10 204						
✓ (204)	✓	10 July 13		202-9- TBST CP		col agt per des		

Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		PS
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	B. SHARMA	HR
JAN 27 2012	VELLA	DOWNER	✓	✓ REC	KW
MAR 09 2012	M'Kinnon	Lecombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC - ✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL J	CONCECAO	✓	✓	PJT
OCT 19 2012	J. Blum	Nico stro	Valente	(R. Sharma (RRC))	SCA
DEC 14 2012	M'Kinnon	Egnetis	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Deziel RRC	WKO
MAY 03 2013	M'Kinnon	Pollard	Monardo	R Sharma RRC	PT
MAY 16 2013	O. Leat	Lecombe	Veltri	✓ ✓	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		JFC
✓ (204)	M'Kinnon	Clark	Cooke	R Sharma, RRC	NIC
	Accused/Accusé		Notice Given Under H.T.A. Avis en vertu du Code de la route	<input type="checkbox"/> 154(3) Impnd.	
CCO-2300-4 (rev. 05/99) (For only/anciennement: CC 0935					
	Accused/Accusé		Notice Given Under H.T.A. Avis en vertu du Code de la route		

Page "A"

[illegible]

Page 2 Information

CHARGES:

5 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. 6

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 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. 6 ✓

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 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. 8 ✓

1
Rak
Aug 18/11

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

A. Starn

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29/2013
DATE

Page 3 Information

8 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 2005, 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. ✓

9 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. ^

(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 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. \0

11 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. ✓

Back August 11

Page 4 Information

12 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. ✓

(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 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, ✓ and is thereby a party to and guilty of the said offence by Section 242 of the said Act.

Pat Ang 18/11
Justice of the Peace Initial

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THE ORIGINAL DOCUMENT
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ET CONFORME A L'ORIGINAL

A. Starn
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

(Continued) Page No. 2
(suite) Page n° 2

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

A. Piteau
Informant / Dénonciateur

Date **JUL 10 2013** Crown Elects to Proceed ☒ Summarily ☐ By Indictment ☐ Summary Conviction Offence(s)
Date Choix de la Couronne Procédure sommaire Acte d'accusation infraction punissable sur déclaration de culpabilité par procédure sommaire

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(#) de preuve (ou)

☐ (b) further evidence
(b) de preuve supplémentaire

PAID
JUL 10 2013

cts. 1, 2, 3, 4, 5,
9, 10, 11, 12, 12

WITHDRAWN

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

Astara

CLERK OF THE COURT
GREFFIER DE LA COUR

July 24, 2013

Judge/Juge

A. Chisvini

No. of Information/N° de la dénonciation
Return Date of Summons/Somation rapportée le October 14 yr./an 2011

INFORMATION Against/DÉNONCIATION visant

ADDRESS
ADRESSE

Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 13

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable MV. Offence (H.T.A. 184) Rapport V.M. (Code de la route 184)		C.V.D. R. No. (Commercial Vehicles Only) Numéro v.u.r.o. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date/Date de naissance Day/Jour: Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience 205					
Newmarket, Ontario					

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Region)

Information of: Alain Letourneau
Dénonciation de:

11 08007K

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateur

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

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

on or about the 29th 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

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. 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 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. 2

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 T2 for the taxation year 2008, 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. 4

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

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ET CONFORME À L'ORIGINAL

Accepted (Page 2 within)
CLERK OF THE COURT (in case)
GREFFIER DE LA COUR

July 29 2013
DATE

**APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS**

2 days.

JAN 27 2012

DESIGNATION FILE
Cautionnement et/ou autre mesure

Parties Consent
Consentement
des parties

Parties to Appear
Ombres de comparution

Bench Warrant
Mandat du tribunal

Discretion
Discretion

Seizure
Confiscation

Date
Date

Accused
Accusé

Appears Adjournment
(Remand to)
Comparution Ajournement
(Renvoi)

OCT 14 2011	Frankstein	on an error -	summons not served	X			
NOV 25 2011	✓	27 JAN 12	X	205-9am-ST (PN)			
JAN 27 2012	✓	9 MAR 12		205 900 ST IS	X	PER DES	
MAR 09 2012	✓	30 Mar 12		201 10 - TBST PN		glart	
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER DES	
APR 27 2012	✓	21,22 Feb 13		100 9am trial (CP)	X	(DES.)	
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)	
SEP 17 2012	✓	19 Oct 12		201 10am ST RD	✓	DES.	
OCT 19 2012	✓	14 Dec 12		201-10-TBST	X	(DES.)	
DEC 14 2012	✓	26 Apr 13		201 10 TBST RD		calcut penden	
APR 26 2013	✓	3 may 13	X	201 10 am ST	X	Cy Per DES	
MAY 03 2013	✓	10 May 13		201 10 TBST CP		calcut penden	
MAY 10 2013	✓	31 May 13		202-10:00 Real	X	per des	
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)			
JUN 24 2013	✓	TO 204					
✓ (204)	✓	10 July 13		202 9 TBST CP		calcut penden	

Date
Date

Clerk
Greffier

Reporter
Sténographe

For Crown
pour la Couronne

For Accused
pour l'accusé

OCT 14 2011	Owens	Beatty	Holme		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HR
JAN 27 2012	VELLA	DOWNER	✓	✓ RRC	KW
MAR 09 2012	McKowan	Lucombe	Javal	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC-✓	RS
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA
SEP 17 2012	MITCHELL	CONCECAO	✓	✓	P.S.
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma (RRC)	SCA
DEC 14 2012	McKowan	Pignatelli	Veltri	✓	AMN
APR 26 2013	Duvall	Thompson	Dickson	P. Dezziel REC	WAG
MAY 03 2013	McKowan	Pollard	Monardo	R. Sharma RRC	PT
MAY 10 2013	McKowan	Lucombe	Veltri	✓ RRC	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓	✓
JUN 24 2013	VELLA	MAKOS	ELMARRY		JFK
✓ (204)	McKowan	Clark	Coake	R. Sharma RRC	Nic

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Page "A"

[illegible]

ts July 24 2013 DATE

Page 2 Information

CHARGES:

5 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. ✓

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 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 2010, 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. ✓


Justice of the Peace Initial

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COPIE AUTHENTIQUE CERTIFIEE
ET CONFORME A L'ORIGINAL


CLERK OF THE COURT
GREFFIER DE LA COUR

July 29 2013
DATE

this 18th day of August yr 2011
 te 2011 an

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario.

A. Ruben
Informant / Denoncateur

☐ Appearance Notice/
Citation à comparaître ☐ Promise to Appear/
Promesse de comparaître ☐ Recognizance for
Engagement pour le yr
an Confirmed on yr
Confirmé(e) le an J. P.

Date **JUL 10 2013** Crown Elects to Proceed ☒ Summarily ☐ By Indictment ☐ Summary Conviction Offence(s)
Date **JUL 10 2013** Choix de la Couronne ☒ Procédure sommaire ☐ Acte d'accusation ☐ infraction punissable sur déclaration de culpabilité par procédure sommaire

[illegible]

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

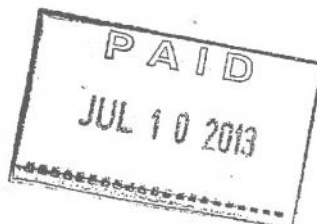
☐ (a) any evidence (or)
(a) de preuve (ou)

☐ (b) further evidence
(b) de preuve
supplémentaire

JUL 10 2013

cts. 1, 2, 3, 4

ct. 5: FINE \$1,000 —
ct. 6: FINE \$1,000 —
VSC waived
TTP: 14 days



CERTIFIED TRUE COPY OF
THE FOREGOING DOCUMENT
SCREED AUTHENTICALLY CERTIFIED
PER COMPARISON A L'ORIGINAL
OF OF COURT
A. Sturtevant
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

Judge/Judge

H. CHSVM

No. of Information/N° de la dénonciation

Return Date of Summons/Somation 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 6

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable MV. Offence (H.T.A. 184) Rapport V.M. (Code de la route 184)		C.V.D. R. No. (Commercial Vehicles Only) Numéro v.u.r.o. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date/Date de naissance Day/Jour		Month/Mois	Year/Année	Was defendant owner? Le défendeur était-il propriétaire?
M	31		August	1947	<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non
Driver's Licence Number/Numéro du permis de conduire					
Plate No. /Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience "205"					
Newmarket, Ontario					

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Region)

Information of: Alain Letourneau

Dénonciation de:

11 08008K

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says

Le dénonciateur

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

45-56
(1) that Elliot Fromstein
que 564A Lake Drive South
Keswick, Ontario

on or about the 29th 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

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.

2 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. 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, 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.

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 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 2002, 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.

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

CERTIFIED TRUE COPY OF
THE ORIGINAL DOCUMENT
COPIE AUTHENTIQUE CERTIFIÉE
DU DOCUMENT ORIGINAL

CLERK OF THE COURT
GREFFIER DE LA COUR

DATE

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

2 days.

JAN 27 2012
DESIGNATION FILED

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Bail and/or other Action Cautionnement et/ou autre mesure	Appear Omet Comparution	Beard/Warrant Mandat du tribunal	Discretion Discretion	Estreat Confiscation
OCT 14 2011	Framstein	on an error -		summons not served	X			
NOV 25 2011	✓	27 MAR 12	✓	205-9am-ST (PN)				
JAN 27 2012	✓	9 MAR 12		205 900 ST DS	X	PER	DES	
MAR 09 2012	✓	30 Mar 12		201-10-TBST PN				
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER	DES	
APR 27 2012	✓	21, 22 Feb 13		100 9am Trial (CP)	X			
✓	✓	17 Sept 12		201 10am ST (RD)	X			
SEP 17 2012	✓	19 Oct 12		201 10am ST RD	✓	DES		
OCT 19 2012	✓	14 Dec 12		201-10-TBST	X	(DES)		
DEC 14 2012	✓	26 Apr 13		201-10 TBST RD 14H		col agt pndes		
APR 26 2013	✓	3 May 13	X	201-10 am ST	X	Col Per	DES	
MAY 03 2013	✓	10 May 13		201-10-TBST CP		col agt pndes		
MAY 10 2013	✓	31 May 13		202-10:00 Race	X	per day		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	To 204						
✓ (204)	✓	10 July 13		202-9 TBST CP		col agt pndes		

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HR
JAN 27 2012	VELLA	DOWNER	✓	✓ REC	K.W.
MAR 09 2012	McMouran	Lucombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC-✓	RB
APR 27 2012	Dwens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL	CONCECAO	✓	✓	P.D.T
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma	SCA.
DEC 14 2012	McMouran	Agosta	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Dezziel REC	WTO
MAY 03 2013	McMouran	Pollard	Monardo	R Sharma REC	PT
MAY 10 2013	O'Leil	hussam	Veltri	✓ REC	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASEY		JFIC
✓ (204)	McMouran	Clark	Cooke	R Sharma REC	NIC

Page "A"

JUL 10 2013	FROM STEIN	to 303
✓ (303)	✓	

JUL 10 2019	D. Leal	ESKEDJIAN	JURIANSZ		
(303)	VELLA	ZAKARIA	VELTRI	R. SHARMA	Hic

CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

Page 2 Information

CHARGES:

5 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. 5

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 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

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 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. 7 ✓

1
Bak
Aug 18/11

CERTIFIED TRUE COPY OF
THE ORIGINAL DOCUMENT
COPIE AUTHENTIQUE CERTIFIÉE
ET CONFORME À L'ORIGINAL

A. Starn

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

Page 3 Information

8 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. 6

9 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

(0 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. \0

11 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. 11

Back Aug 18/11

Page 4 Information


12 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
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ET CONFORME A L'ORIGINAL


CLERK OF THE COURT
GREFFIER DE LA COUR


DATE

(Continued) Page No. 2
(suite) Page n° 2

A. Putnam
Informant / Denoncateur

K. BECK

Confirmed on yr
 Confirmé(e) le an
 J. P.

[illegible]

☐ (b) further evidence
(b) de preuve
supplémentaire

сб. 1, 2, 3, 4
5, 6, 10,
11, 12

PAID
JUL 10 2013

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

CLERK OF THE COURT
GREFFIER DE LA COUR

July 24, 2013
DATE

H. CHSUNG

No. of Information/N° de la dénonciation
Return Date of Summons/Somation rapportée le October 14 yr./an 2011

INFORMATION Against/DÉNONCIATION visant

ADDRESS
ADRESSE

Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

CHARGE/ACCUSATION

Subsection 242 of the Income Tax Act X 12

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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.v.r.o. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date/Date de naissance Day/Jour		Month/Mois	Year/Année	Was defendant owner? Le défendeur était-il propriétaire?
M	31		August	1947	<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non
Driver's Licence Number/Numéro du permis de conduire					
Plate No. /Numéro de plaque			<input type="checkbox"/> Involved in Accident Infraction reliée à un accident		
Informant Dénonciateur					
Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police				No. N°	
Div. Div.				Dist. Dist.	
Courtroom/Salle d'audience					
"205"					
At/A Newmarket, Ontario					

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

11 08010 K

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateur

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

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

on or about the 29th 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

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. ↗

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. ↗

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 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. ↗

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

(Continued on Page 2 within)

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

**APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS**

2 days.

JAN 27 2012

DESIGNATION FILED

Appears
Onéf de comparution
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estrait
Confiscation

Date
Date

Accused
Accusé

Appears Adjournment
(Remand to)
Comparution Ajournement
(Renvoi)

Parties Consent
Consentement
des parties

Bail and/or other Action
Cautionnement et/ou autre mesure

OCT 14 2011	Fromstein	on an error	summons not served	X			
NOV 25 2011	✓	Z7 JAN 12	X	205-9am-ST (PN)			
JAN 27 2012	✓	9 MAR 12		205 9 ⁰⁰ ST	X	PER DES	
MAR 09 2012	✓	30 Mar 12		201-10-TBST PN	cal		
MAR 30 2012	✓	Z7 APR 12		201-10-ST (PN)	X	PER DES	
APR 27 2012	✓	21,22 Feb 13		1009am Trial (CP)	X	(DES.)	
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)	
SEP 17 2012	✓	19 OCT 12		201 10 ⁰⁰ am ST RD	✓	DES	
OCT 19 2012	✓	14 Dec 12		201-10-7/3ST	X	DES	
DEC 14 2012	✓	26 Apr 13		201 10 TBST RD ^{11b} was	cal	per des	
APR 26 2013	✓	3 May 13	X	201-10am ST	X	CSL Per DES	
MAY 03 2013	✓	10 May 13		201 10 TBST CP	cal	per des	
MAY 10 2013	✓	31 May 13		202-10:00 Penal	X	per des	
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)			
JUN 24 2013	✓	To 204					

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		PS
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HR.
JAN 27 2012	VELLA	DOWNER	✓	✓ RRC	KW
MAR 09 2012	M. Howan	Liscombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC- ✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA
SEP 17 2012	MITCHELL	CONCECAO	✓	✓	PT
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma (RRC)	SCA
DEC 14 2012	M. Howan	Agnew	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Deziel RRC	WAP
MAY 03 2013	M. Howan	Pollard	Monroe	R. Sharma RRC	PT
MAY 10 2013	O. Leil	hesonere	Veltri	✓ ✓	NIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		IFIL
✓ (204)	M. Howan	Chute	Cooke	R. Sharma RRC	NIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Imprd.

Page "A"

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CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

A Justice of the Peace in and for the Province of Ontario / *Juge de paix dans et pour la province de l'Ontario*

☐ Appearance Notice/
Citation à comparaître

☐ Promise to Appear/
Promesse de comparaître

☐ Recognizance for
Engagement pour le yr
an

Confirmed on yr
Confirmé(e) le an

Date **JUL 10 2013** Crown Elects to Proceed ☒ Summarily ☐ By Indictment ☐ Summary Conviction Offence(s)
Date **JUL 10 2013** Choix de la Couronne *Procédure sommaire* *Acte d'accusation* *infraction punissable sur déclaration de culpabilité par procédure sommaire*

[illegible]

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(a) de preuve (ou)

 (b) further evidence
(b) de preuve

JUL 10 2013

ct - 6: FNE \$1,000

7: fine \$1,000

VSC waived

TTP: 14 days

ct 1, 2, 3, 4, 5

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ET CONFORME A U
WITHDRAWN

REQUEST OF CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

H. CHISHOLM

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. 5


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. 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 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. 7

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ET CONFORME A L'ORIGINAL


A. Starch
CLERK OF THE COURT
GREFFIER DE LA COUR
Justice of the Peace Initial
July 24, 2013
DATE

No. of Information/N° de la dénonciation
Return Date of Summons/Somation 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

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involved in Accident Infraction reliée à un accident		
Informant Dénonciateur: Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience "205"					
Newmarket, Ontario					

11 08012K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateurthat he/she believes on reasonable grounds that
déclare qu'il a des motifs raisonnables de croire

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

on or about the 29th 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

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. ✓

2 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 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. ✓

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 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. ✓

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 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 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. ✓

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

COPIE AUTHENTIQUE CERTIFIÉE
ET CONFORME À L'ORIGINAL

(Continued on Page 2 within)
(Suite à la page 2 ci-incluse)
CLERK OF THE COURT
GREFFIER DE LA COUR

DATE

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

JAN 27 2012

DESIGNATION FILED

Bail and/or other Action
Cautionnement et/ou autre mesure

Fails to appear
Omet de comparaître
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estreat
Confiscation

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Bail and/or other Action Cautionnement et/ou autre mesure	Fails to appear Omet de comparaître	Bench Warrant Mandat du tribunal	Discretion Discretion	Estreat Confiscation
OCT 14 2011	Fromstein	— on an	error-	Summons	X			
				not served				
NOV 25 2011	✓	27 JAN 12	X	205-9am-ST (PN)				
JAN 27 2012	✓	9 MAR 12		205-9 ⁰⁰ ST AS	X	PER DES		
MAR 09 2012	✓	30 Mar 12		201 10 TBST PN		colagt		
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER DES		
APR 27 2012	✓	21,22 Feb 13		100 9am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19 Oct 12		201 10 ⁰⁰ am ST RD	✓	des		
OCT 19 2012	✓	14 DEC 12		201-10-TBST	X	(DES)		
DEC 14 2012	✓	26 Apr 13		201 10 TBST RD Winded		colagt pender		
APR 26 2013	✓	3 May 13	X	201. 10 am ST	X	CS Per DES		
MAY 03 2013	✓	10 May 13		201. 10. TBST CP		colagt pender		
MAY 10 2013	✓	31 May 13		202-10:00 Rndel	X	pender		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	TO 204						
✓ (204)	✓	10 July 13		202.9. TBST CP		colagt pender		

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Dwens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HR
JAN 27 2012	VELLA	DOWNER	✓	✓ REC	K.W.
MAR 09 2012	Mr. Gowan	Lascombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC- ✓	RB
APR 27 2012	Dwens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL J	CONCECAO	✓	✓	PST
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma (RRC)	SCA
DEC 14 2012	Mr. Gowan	Ignatius	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	DeChellis	P. Deziel RRC	WRC
MAY 03 2013	Mr. Gowan	Pollard	Monardo	R Sharma RRC	PT
MAY 10 2013	O. Feil	Lascombe	Veltri	✓ ✓	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓	✓
JUN 24 2013	VELLA	MALCOS	ELMASRY		JFIC
✓ (204)	Mr. Gowan	Clark	Coske	RRC	NIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Page "A"

[illegible]

CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

Page 2 Information

CHARGES:

5 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.

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 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.

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 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.

1
Back
Aug 18/11

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J. Storch
CLERK OF THE COURT
GREFFIER DE LA COUR

July 27, 2013
DATE

Page 3 Information

8 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. ✓

9 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.

(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 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. 10

11 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. 11

Back Aug 14/11


Page 4 Information

(2) 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 Aug 18/11

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CLERK OF THE COURT
GREFFIER DE LA COUR
July 29, 2013
DATE

(Continued) Page No. 2
(suite) Page n° 2

G. R. Raman
Informant / Dénonciateur

Informant / Dénonciateur

J. P.

[illegible]

☐ (b) further evidence
(b) de preuve
supplémentaire

cts. 1, 2, 3, 4, 5, 6
9, 10, 11, 12

VSC: waived
TTP: 14 days

PAID
JUL 10 2013

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THE ORIGINAL DOCUMENT
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ET CONFORME A L'ORIGINAL

A. S. Hara
CLERK OF THE COURT
GREFFIER DE LA COUR

July 24, 2013
DATE

Judge/Juge

H. CHLORUM

No. of Information/N° de la dénonciation
Return Date of Summons/Somation 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 12

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable M.V. 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)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience "205"					
AV4 Newmarket, Ontario					

11 08013K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Region)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateurthat he/she believes on reasonable grounds that
déclare qu'il a des motifs raisonnables de croire

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

on or about the 29th 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

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. 1

2 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. 2

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 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. 3

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 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

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

Continued on Page 2 within
(Suite à la page 2 ci-incluse)

CLEAR OF THE COURT
GREFFIER DE LA COUR

FOR INFORMATION ON ACCESS
TO ONTARIO COURTS
FOR PERSONS WITH DISABILITIES, CALL
1-800-387-4456
TORONTO AREA 326-0111

POUR PLUS DE RENSEIGNEMENTS SUR L'ACCÈS
DES PERSONNES HANDICAPÉES
AUX TRIBUNAUX DE L'ONTARIO, COMPOSEZ LE
1-800-387-4456
RÉGION DE TORONTO 326-0111

July 29, 2013
DATE

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

2 days.

JAN 27 2012

DESIGNATION FILED

Bail and/or other Action
Cautonnement et/ou autre mesure

Appears
Fait paraître
Omet de comparaître
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estrait
Confiscation

Date
DateAccused
Accusé

Appears Adjournment
(Remand to)
Comparution Ajournement
(Renvoi)

Parties Consent
Consentement
des parties

OCT 14 2011	Fromstain	on an error	summons not served	X			
NOV 25 2011	✓	Z7 JAN 12	X	Z05-9am-ST (PN)			
JAN 27 2012	✓	9 MAR 12		205 900 ST	X	PER DES	
MAR 09 2012	✓	30 MAR 12		201 10 TBST PN	cal apt		
MAR 30 2012	✓	Z7 APR 12		Z01-10-ST (PN)	X	PER DES	
APR 27 2012	✓	21, 22 Feb 13		100 9am Trial (CP)	X	(DES.)	
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)	
SEP 17 2012	✓	19 Oct 12		Z01 10am ST RD	✓	dis	
OCT 19 2012	✓	14 Dec 12		201-10-TBST	X	(DES)	
DEC 14 2012	✓	26 Apr 13		201 10 TBST RD 11 ^b	cal apt per des		
APR 26 2013	✓	3 May 13	X	201 10 am ST	X	CS Per DES	
MAY 03 2013	✓	10 May 13		201 10 TBST	cal apt per des		
MAY 10 2013	✓	31 May 13		202-10:00 Rap	X	per des	
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)			
JUN 24 2013	✓	T0 204					
✓ (204)	✓	10 July 13		202 9 TBST CP	cal apt per des		

Date
DateClerk
GreffierReporter
SténographeFor Crown
pour la CouronneFor Accused
pour l'accusé

OCT 14 2011	Owens.	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	H.R.
JAN 27 2012	VELLA	DOWNER	✓	✓ RRC	KW
MAR 09 2012	M. Downer	Liscombe	Fava	✓	AS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC-✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL J	CONCECAO	✓	✓	ADR
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma (RRC)	SCA
DEC 14 2012	M. Downer	Egnatis	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Dezici RRC	WGA
MAY 03 2013	M. Downer	Pollard	Monardo	R Sharma RRC	PT
MAY 10 2013	W. Leif	Liscombe	Veltri	✓	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASEY		JFK
✓ (204)	M. Downer	Clark	Coke	RRC	XIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Page "A"

[illegible]

CCO-2-000-7 (Rev. 12/11) CSD – Extra page "A" for Appearance and Adjournments / Page supplémentaire "A" pour comparutions et ajournements

Page 2 Information

CHARGES:

5 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. 5

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 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. 6

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 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. 7

Back Aug 18/11

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A. Starn
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

Page 3 Information

8 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. 3

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 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. 4

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 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. 5

11 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. 6

Angie 11/11

Page 4 Information

12 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. 12 ✓

13 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. 13 ✓

14 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. 14 ✓

15 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 2006, 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. 15

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JULY 29, 2013
DATE
JURAT
GREFFIER DE LA COUR

15
15/11/11

Page 5 Information

16 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

17 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. 17

18 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. 18

19 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. 19

126 Aug 11

Sworn before me at the City of North Bay
Asserment devant moi de

(Continued) Page No. 2
(suite) Page n° 2

this 18th day of August yr 2011
le jour de an

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario.

R. BELK

A. Rubenstein
Informant / Dénonciateur

☐ Appearance Notice/
Citation à comparaître ☐ Promise to Appear/
Promesse de comparaître ☐ Recognizance for
Engagement pour le yr
Confirmed on yr
Confirmé(e) le an J.P.

Date JUL 10 2013 Crown Elects to Proceed
Choix de la Couronne ☒ Summarily
Procédure sommaire ☐ By Indictment
Acte d'accusation ☐ Summary Conviction Offence(s)
infraction punissable sur déclaration de culpabilité par procédure sommaire

Date Date	Accused Accusé	Elects Trial by/Choix d'un procès devant			Abs. Juris.	Pleads/Plaidoyer	
		Superior Court/Cour supérieure		Ontario Court/Cour de l'Ontario		Guilty to Counts/ coupable pour les chefs d'accusation	Not Guilty to Counts/ non coupable pour les chefs d'accusation
		Judge Juge	Judge & Jury/Juge et jury	Judge On Counts Juge pour les chefs d'accusation			
JUL 10 2013	FROMSTEIN					12, 13, 14	

Date Date	Accused Accusé	Committed (or) Ord. Std. Trial *On Counts/ interné (ou) renvoyé à son procès * pour les chefs d'accusation	Bail Cautionnement	Discharged on Counts libéré pour les chefs d'accusation	Found Guilty on Counts reconnu coupable pour les chefs d'accusation	Not Guilty on Counts Non coupable pour les chefs d'accusation
JUL 10 2013	FROMSTEIN				12, 13, 14	

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(a) de preuve (ou)

☐ (b) further evidence
(b) de preuve
supplémentaire

JUL 10 2013

ct. 12: FINE \$1,000 -
ct. 13: FINE \$1,000 -
ct. 14: FINE \$1,000 -

VSC: waived
TTP: 14 days



ct. 1, 2, 3, 4, 5, 6,
7, 8, 9, 10, 11
15, 16, 17, 18

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ET CONFORME AU DOCUMENT ORIGINAL

WITHDRAWN

REQUEST
OF CROWN
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

H. CHISUM

No. of Information/N° de la dénonciation

Return Date of Summons/Somation 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 19

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable MV. Offence (H.T.A. 184) Rapport V.M. (Code de la route 184)		C.V.O. H. No. (Commercial Vehicles Only) Numéro v.u.r.o. (véhicules utilitaires seulement)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année			Was defendant owner? Le défendeur était-il propriétaire?	
M	31 August 1947			<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non	
Driver's Licence Number/Numéro du permis de conduire					
Plate No. /Numéro de plaque					
<input type="checkbox"/> Involves an Accident Infraction reliée à un accident					
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police				No. N°	
Div. Div				Dist. Dist.	
Courtroom/Salle d'audience "205"					
ALA Newmarket, Ontario					

11 08014K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says

Le dénonciateur

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

102-121
(1) that
que Elliot Fromstein
564A Lake Drive South
Keswick, Ontario

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

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 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 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.

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

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ET CONFORME À L'ORIGINAL

(continued on Page 2 within)
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

JAN 27 2012

DESIGNATION FILED
Bail and/or other security
Cautionnement et/ou autre mesure

Parties Consent
Consentement
des parties

Not to Appear
Omet de comparaître

Bench Warrant
Mandat du tribunal

Discretion
Discretion

Seizure
Saisie

Confiscation

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Not to Appear Omet de comparaître	Bench Warrant Mandat du tribunal	Discretion Discretion	Seizure Saisie	Confiscation
OCT 14 2011	Fromstein	- on an error -	Summons not	X				
NOV 25 2011	✓		Served.					
JAN 27 2012	✓	27 JAN 12	X	205-9am-ST (pn)				
MAR 09 2012	✓	9 MAR 12		2059 ⁰⁰ ST DS	X	PERDES		
MAR 30 2012	✓	30 MAR 12		201-10-TBST PN	cal	ag		
APR 27 2012	✓	27 APR 12		201-10-ST (pn)	X	PERDES		
✓	✓	21.22 Feb 13		100 9am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19.OCT 12		201 10am ST RD	✓	DES		
OCT 19 2012	✓	14 DEC 12		201-10-TBST	X	(DES)		
DEC 14 2012	✓	26 Apr 12		201 10 TBST RD ^{11b}	cal	ag	per des	
APR 26 2013	✓	3 May 13	X	201-10am ST	X	CS Per DES		
MAY 03 2013	✓	10 May 13		201-10-TBST	cal	ag	per	
MAY 10 2013	✓	31 May 13		202-10:00 Ravel	X	per des		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HC)				
JUN 24 2013	✓	To 204						
✓ (204)	✓	10 July 13		202-9-TBST CP	cal	ag	per des	

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	H.R.
JAN 27 2012	VELLA	DOWNER	✓	✓ REC	K.W.
MAR 09 2012	McHewen	Locombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	BBC-✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA
SEP 17 2012	MITCHELL	CONCECADO	✓	✓	PDT.
OCT 19 2012	J. Blum	Nicastro	✓	✓ (REC)	SCA
DEC 14 2012	McHewen	Egnati	✓	✓	AMH
APR 26 2013	Duval	Thompson	Dickson	P. Dezic REC	WAB
MAY 03 2013	McHewen	Pollard	Monardo	R. Sharma REC	PT
MAY 10 2013	O. Lail	hessomde	Veltri	✓ -	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKES	ELMASRY		JFK
✓ (204)	McHewen	Chick	Copie	REC	HIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Page "A"

[illegible]

CCO-2-000-7 (Rev. 12/11) CSD – Extra page “A” for Appearance and Adjournments / Page supplémentaire “A” pour comparutions et ajournements

Page 2 Information

CHARGES:

5 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. 6

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 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. 6

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 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. 7

*Bel
Ang*

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A. S. Harg
CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

Page 3 Information

8 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. ¶

9 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. ¶

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 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. ¶

11 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. ¶

Back Aug 18/11

Page 4 Information

- 12 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. 12

- 13 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. 13

- 14 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. 14 ✓

- 15 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 2005, 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. 15

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CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

15
15/07/13

Page 5 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, assent 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, assent 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. ☒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 Business Services Inc. did direct, authorize, assent 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. \8

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, assent 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.

18/11

Page 6 Information

20 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, assent 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. 20


Justice of the Peace Initial

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ET CONFORME A L'ORIGINAL

A. Starin

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

this 18th day of August yr 2011
le 18 jour de août an

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

R. BECK

A. R. Rensen

☐ **Appearance Notice/
Citation a comparative**

☐ **Promise to Appear**
Promesse de comparaître

☐ Recognizance for
Engagement pour le

yr
.87

Confirmed on
Confirmer(s) is

and

JP

Date	Crown Elects to Proceed
Date	Choix de la Couronne

☒ **Summary**
Procédure sommaire☐ By Indictment
Acte d'accusation☐ **Summary Conviction Offence(s)**
infraction punissable sur déclaration de culpabilité par procédure sommaire

Date Date	Accused Accusé	Elects Trial by/Choix d'un procès devant			Abs. Juris.	Pleads/Plaidoyer	
		Superior Court/Cour supérieure		Ontario Court/Cour de l'Ontario		Guilty to Counts/ coupable pour les chefs d'accusation	Not Guilty to Counts/ non coupable pour les chefs d'accusation
		Judge Juge	Judge & Jury/Juge et jury	Judge On Counts Juge pour les chefs d'accusation			
MAY 30 2013	Fromstein					cnt (16)	
JUL 10 2013	✓					14,15	
				</			

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(a) de preuve (ou)

☐ (b) further evidence
(b) de preuve
supplémentaire

JUL 10 2013

ct. 14 : FINE: \$1,000 -

ct. 15: FINE \$1,000 -

ct. 16: FINE \$1,000 -

VSC: Waived

TTP: 14 days

cts. 1, 2, 3, 4, 5,
6, 7, 8, 9, 10,
11, 12, 13, 14, 15, 16, 17, 18, 19, 20

WITHDRAWN

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

CLERK OF THE COURT
GREFFIER DE LA COUR

~~JULY 29 2013~~
~~ONE~~

Judge/Juge *H. J. CHISVIN*

No. of Information/N° de la dénonciation
Return Date of Summons/Somation 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 20

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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)			
Sex Sexe M	Birth Date/Date de naissance Day/Jour 31 Month/Mois August Year/Année 1947		Was defendant owner? Le défendeur était-il propriétaire? <input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque		<input type="checkbox"/> Involves an Accident Intraction reliée à un accident			
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience "205"					
A/A Newmarket, Ontario					

SCHEDULE “B”

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateur

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

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

on or about the 29th 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

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. 1

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. 2

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. 3

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. 4

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ET CONFORME À L'ORIGINAL

(Continued on Page 2 within)

CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

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

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

2 days.

JAN 27 2012

DESIGNATION FILED

Bail and/or other Action
Cautonnement et/ou autre mesure

Fails to Appear
Omet de comparaitre
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estrait
Confiscation

Date
DateAccused
Accusé

Appears Adjournment
(Remand to)
Comparution Ajournement
(Remise)

Parties Consent
Consentement
des parties

OCT 14 2011	Fromstein	on an error -	summons not served	X			
NOV 25 2011	✓	27 JAN 12	X	205-9am-ST (PN)			
JAN 27 2012	✓	9 MAR 12		205 900 ST	X PER DES		
MAR 09 2012	✓	30 MAR 12		201 10 TBST PN	cal apt		
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X PER DES		
APR 27 2012	✓	21.22 Feb 13		100 9:00 am Trial (CP)	X (DES.)		
✓	✓	17 Sept 12		201 10am ST (RD)	X (DES.)		
SEP 17 2012	-	19 OCT 12		201 10 ⁰⁰ am ST RD	✓ des		
OCT 19 2012	✓	14 Dec 12		201-10-TBST	X DES		
DEC 14 2012	✓	26 Apr 12		201-10 TBST 116 viewed RD	cal apt per des		
APR 26 2013	✓	3 may 13	X	201-10 am ST	X (CS) Per DES		
MAY 03 2013	✓	10 may 13		201-10 TBST CP	cal apt per des		
MAY 10 2013	✓	31 May 13		202-10:00 Rsd	X per des		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)			
JUN 24 2013	✓	To 204					
✓ (204)	✓	10 July 13		202-9 TBST CP	cal apt per des		

Date
DateClerk
GreffierReporter
Sténographe

For Crown
pour la Couronne

For Accused
pour l'accusé

OCT 14 2011	Owens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	HR.
JAN 27 2012	VELLA	DOULIER	✓	✓ REC	K.W.
MAR 09 2012	M. Howan	Liscombe	Jawal	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC-✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL	CONCEICAO	✓	SHARMA	PAT
OCT 19 2012	J. Blum	Nicastro	Rabinovich	R. Sharma	SCA
DEC 14 2012	M. Howan	Egnatich	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Dezid RRC	WAG
MAY 03 2013	M. Howan	Pollard	Monardo	R Sharma RRC	PT
MAY 10 2013	O. Lewis	harrison	Veltri	✓ ✓	HK
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	Vera	MAKOS	ELMASRY		JFK
✓ (204)	M. Howan	Clark	Coste	R Sharma RRC	ATC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Page "A"

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

Accused/Accusé(e)	Notice Given Under H.T.A. Avis en vertu du Code de la route	<input type="checkbox"/> Suspension / Prohibitions <input type="checkbox"/> Suspension / Interdictions
-------------------	--	---

515(9.1) Detained in custody primarily because of a previous conviction Yes ☐ No ☐
Détention sous garde fondée principalement sur une condamnation antérieure Oui ☐ Non ☐

Date: 1/2/2013
 Date: _____

CLERK OF THE COURT
 GREFFIER DE LA COUR

Confirmed and initialled by the Judge/ Justice of the Peace in appearance at court
 Confirmé et paraphé par un(e) juge/juge de paix dans la case appaître à la cour

☐ confirmed ☐ rescinded ☐ Made (see application)
☐ confirmé ☐ révoqué ☐ exécuté (voir la requête)

At the Bail Review dated : _____, 515(9.1) was
 Au moment de la révision du cautionnement, le : _____, 515 (9.1) a été


29/2/2013
 DATE

Page 2 Information

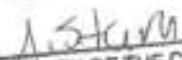
CHARGES:

5 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

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COPIE AUTHENTIQUE CERTIFIEE
ET CONFORME A L'ORIGINAL


CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

(Continued) Page No. 2
(suite) Page n° 2

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

A. R. Jensen
Informant / Denoncateur

Date **JUL 10 2013** Crown Elects to Proceed ☒ Summarily ☐ By Indictment ☐ Summary Conviction Offence(s)
Date **JUL 10 2013** Choix de la Couronne *Procédure sommaire* *Acte d'accusation* *infraction punissable sur déclaration de culpabilité par procédure sommaire*

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(a) de preuve (ou)

☐ (b) further evidence
(b) de preuve supplémentaire

ct 1, 2, 3, 4

WITHDRAWN

PAID
JUL 10 2013

CLERK OF THE COURT
GREFFIER DE LA COUR

DATE July 29 1983

Judge/Judge

H. CH(SV)N

No. of Information/N° de la dénonciation
Return Date of Summons/Somation 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 5

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No. /Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div			Dist. Dist.		
Courtroom/Salle d'audience "205"					
Newmarket, Ontario					

11 08011K

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateurthat he/she believes on reasonable grounds that
déclare qu'il a des motifs raisonnables de croire

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

on or about the 29th 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

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 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 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 2009-01-28 to 2010-01-27 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 guilty of the said offence by Section 330 of the said Act.

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ET CONFORME À L'ORIGINAL

A. Stary
CLERK OF THE COURT
GREFFIER DE LA COUR

DATE

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

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

2 days.

JAN 27 2012

DESIGNATION FILED

Bail and/or other Action
Cautionnement et/ou autre mesure

Appears
Onglet comparution
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estreat
Confiscation

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Bail and/or other Action Cautionnement et/ou autre mesure	Appears Onglet comparution	Bench Warrant Mandat du tribunal	Discretion Discretion	Estreat Confiscation
OCT 14 2011	Fromstein	on an error	X	Summons not served	X			
NOV 25 2011	✓	27 JAN 12	X	Z05-9am-ST (PN)				
JAN 27 2012	✓	9 MAR 12		205 9 ⁰⁰ ST DS	X	PER DES		
MAR 09 2012	✓	30 Mar 12		201-10 TBST PN	col apt			
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER DES		
APR 27 2012	✓	21, 22 Feb 13		100 9am Trial (CP)	X	(DES.)		
✓	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
SEP 17 2012	✓	19.OCT 12		201 10 ⁰⁰ am ST RD	✓	des		
OCT 19 2012	✓	14-Dec-12		201-10-TBST	X	DES		
DEC 14 2012	✓	26 Apr 13		201-10 TBST RD 11 ⁰⁰	col apt pender			
APR 26 2013	✓	3 May 13	X	201-10 am ST	X	Col Pa DES		
MAY 03 2013	✓	10 May 13		201-10-TBST CP	col apt pender			
MAY 10 2013	✓	31 May 13		202-10:00 Rasee	X	par dans		
MAY 31 2013	✓	24-Jun-13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	TO 204						
✓(204)	✓	10 July 13		202-9-TBST CP	col apt pender			

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		RS.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	B. SHARMA	HR.
JAN 27 2012	VELLA	LOWHER	✓	✓ RRC	KW.
MAR 09 2012	McGowan	Liscombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC-✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA.
SEP 17 2012	MITCHELL J	CONCECAO	✓	-	PAT
OCT 19 2012	J. Blum	Nicastro	valente	R. Sharma (RRC)	SCA
DEC 14 2012	McGowan	Egnat	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Dezel RRC	wao
MAY 03 2013	McGowan	Pollard	Thompson	R Sharma RRC	PT
MAY 10 2013	O'Leir	Liscombe	Veltri	✓ ✓	HIC
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		JFK
✓(204)	McGowan	Clark	Coke	RRC	HIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

☐ 154(3) Impnd.

(Continued) Page No. 2
(suite) Page n° 2

A. Ranea
Informant / Dénonciateur

A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

Date Date	JUL 10 2013	Crown Elects to Proceed Choix de la Couronne	<input checked="" type="checkbox"/> Summarily Procédure sommaire	<input type="checkbox"/> By Indictment Acte d'accusation	<input type="checkbox"/> Summary Conviction Offence(s) infraction punissable sur déclaration de culpabilité par procédure sommaire
--------------	--------------------	---	---	---	---

A. CHISVIN

No. of Information/N° de la dénonciation
Return Date of Summons/Somation 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

<input checked="" type="checkbox"/> Summons Somation		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> 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)			
Sex Sexe	Birth Date/Date de naissance Day/Jour Month/Mois Year/Année		Was defendant owner? Le défendeur était-il propriétaire?		
M	31 August 1947		<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non		
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div.			Dist. Dist.		
Courtroom/Salle d'audience 205 "					
Newmarket, Ontario					

CANADA
PROVINCE OF ONTARIO
PROVINCE DE L'ONTARIO

CENTRAL EAST REGION

(Region/Région)

Information of: Alain Letourneau

Dénonciation de:

11 08015K

Investigation Officer—Canada Revenue Agency

(occupation / profession)

The informant says
Le dénonciateur

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

122-131

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

on or about the 29th 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

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. ✓

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 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 2001-12-01 to 2002-02-28, 2002-03-01 to 2002-05-31, 2002-06-01 to 2002-08-31 and 2002-09-01 to 2002-11-30 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. ✓

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

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ET CONFORME À L'ORIGINAL

(Continued on Page 2 within)
(Suite à la page 2 ci-incluse)

CLERK OF THE COURT
GREFFIER DE LA COUR

July 24/2013
DATE

FOR INFORMATION ON ACCESS
TO ONTARIO COURTS
FOR PERSONS WITH DISABILITIES, CALL
1-800-387-4456
TORONTO AREA 326-0111



POUR PLUS DE RENSEIGNEMENTS SUR L'ACCÈS
DES PERSONNES HANDICAPÉES
AUX TRIBUNAUX DE L'ONTARIO COMPOSEZ LE
1-800-387-4456
RÉGION DE TORONTO 326-0111

APPEARANCES - ADJOURNMENTS
COMPARUTIONS - AJOURNEMENTS

JAN 27 2012

DESIGNATION FILED
Call and/or other Action
Cautionnement et/ou autre mesure

Failure to Appear
Orme comparaitre
Bench Warrant
Mandat du tribunal
Discretion
Discretion
Estrait
Confiscation

Date Date	Accused Accusé	Appears Adjournment (Remand to) Comparution Ajournement (Renvoi)	Parties Consent Consentement des parties	Designation Call and/or other Action Cautionnement et/ou autre mesure	Failure to Appear Orme comparaitre	Bench Warrant Mandat du tribunal	Discretion Discretion	Estrait Confiscation
OCT 14 2011	Fromstein	— ON AN ERROR —			X			
✓	✓	Summons		not served.				
NOV 25 2011	✓	27 MAR 12	X	205-9am-ST (PN)				
JAN 27 2012	✓	9 MAR 12		205 900 ST DS	X	PER DES		
MAR 09 2012	✓	30 Mar 12		201-10-TBST PN				
MAR 30 2012	✓	27 APR 12		201-10-ST (PN)	X	PER DES		
APR 27 2012	✓	21,22 Feb 13		100 9am Trial (CP)	X	(DES.)		
SEP 17 2012	✓	17 Sept 12		201 10am S.T. (RD)	X	(DES.)		
	✓	19 Oct 12		201 10 ⁰⁰ am ST RD	✓	DES		
OCT 19 2012	✓	14 DEC 12		201-10-TBST	X	(DES)		
DEC 14 2012	✓	26 Apr 12		201-10-TBST RD (10 ⁰⁰ am)		Call agt per des		
APR 26 2013	✓	3 May 13	X	201-10am ST	X	PER DES		
MAY 03 2013	✓	10 May 13		201-10-TBST		Call agt per des		
MAY 10 2013	✓	31 May 13		202-10:00 P.m. Recd	X	per des		
MAY 31 2013	✓	24 Jun 13	X	202-900-TBST (HIC)				
JUN 24 2013	✓	To 204						
✓ (204)	✓	10 July 13		202-9-TBST CP		Call agt per des		

Date Date	Clerk Greffier	Reporter Sténographe	For Crown pour la Couronne	For Accused pour l'accusé	
OCT 14 2011	Owens	Beatty	Fava		P.S.
NOV 25 2011	CROTHERS	LIBERMAN	VELTRI	R. SHARMA	H.R.
JAN 27 2012	VELLA	DOWNER	✓	✓ REC	KW
MAR 09 2012	McKowan	Liscombe	Fava	✓	PS
MAR 30 2012	CROTHERS	✓	VELTRI	RRC - ✓	RB
APR 27 2012	Owens	Waters	✓	✓ ✓	SCA
SEP 17 2012	MITCHELL	CONCEICAO	✓	✓	P.D.T
OCT 19 2012	J. Blum	Nicastro	Valente	R. Sharma (RRC)	SCA
DEC 14 2012	McKowan	Franklin	Veltri	✓	AMH
APR 26 2013	Duvall	Thompson	Dickson	P. Dezire RRC	WRB
MAY 03 2013	McKowan	Pollard	Monardo	R Sharma RRC	PT
MAY 10 2013	O'Leary	Liscombe	Veltri	✓ ✓	HIO
MAY 31 2013	J. Blum	Hartwick	✓	✓ ✓	✓
JUN 24 2013	VELLA	MAKOS	ELMASRY		JFL
✓ (204)	McKowan	Clark	Cook	RRC	-NIC

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

□ 154(3) Impnd.

Accused/Accusé

Notice Given Under H.T.A.
Avis en vertu du Code de la route

Page "A"

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Date: 5-14-74
 CLERK OF THE COURT
 GREFIER DE LA COUR

DATE 29/2013

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 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 2003-12-01 to 2004-02-29, 2004-03-01 to 2004-05-31 and 2004-06-01 to 2004-08-31 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. &

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 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 2004-12-01 to 2005-02-28, 2005-03-01 to 2005-05-31, 2005-06-01 to 2005-08-31 and 2005-09-01 to 2005-11-30 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. >

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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CLERK OF THE COURT
GREFFIER DE LA COUR

July 29, 2013
DATE

Page 3 Information

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Back
Aug 18/11

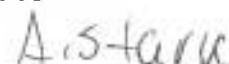
Page 4 Information

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Justice of the Peace Initial

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(Continued) Page No. 2
(suite) Page n° 2

A. Pitunee


A Justice of the Peace in and for the Province of Ontario / Juge de paix dans et pour la province de l'Ontario

R. BECK

Date **JUL 10 2013** Town Elects to Proceed ☒ Summary ☐ By Indictment ☐ Summary Conviction Offence(s)
Date **JUL 10 2013** Choix de la Couronne ☒ Procédure sommaire ☐ Acte d'accusation ☐ Infraction punissable sur déclaration de culpabilité par procédure sommaire

☐ With consent of accused and prosecutor, without taking or recording
Avec le consentement de l'accusé et du poursuivant sans recueillir ou consigner

☐ (a) any evidence (or)
(a) de preuve (ou)

 (b) further evidence
(b) de preuve
supplémentaire

ct. 6: FINE \$1,000

VSC: waived

TTP: 14 days

cts. 1, 2, 3,
4, 5, 7,
8, 9, 10

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JUL 10 2013

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GREFFIER DE LA COUR

~~JAN 29 2013~~
DATE

Judge/Judge

H. CHISVIM

No. of Information/N° de la dénonciation
Return Date of Summons/Sommission 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

<input checked="" type="checkbox"/> Summons Sommission		<input type="checkbox"/> Warrant Mandat		<input type="checkbox"/> Arrest Arrestation	
<input type="checkbox"/> Reportable M.V. 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)			
Sex Sexe	Birth Date/Date de naissance Day/Jour		Month/Mois	Year/Année	Was defendant owner? Le défendeur était-il propriétaire?
M	31		August	1947	<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non
Driver's Licence Number/Numéro du permis de conduire					
Plate No./Numéro de plaque			<input type="checkbox"/> Involves an Accident Infraction reliée à un accident		
Informant Dénonciateur: Alain Letourneau					
Date Sworn Date d'assermentation					
Officer Agent de police			No. N°		
Div. Div			Dist. Dist.		
Courtroom/Salle d'audience "205"					
A/M Newmarket, Ontario					

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