



Global Learning Giving Initiative (GLGI) Initial Intake Questionnaire

- This questionnaire relates to the Milot Law - E.G. Gilmore and Associates Inc. GLGI initiative for the 2004-2013 taxation years.
- It applies to individuals who did not accept the CRA’s offer to settle **or** file an appeal in the Tax Court of Canada.
- It also applies to individuals who did not agree to be bound by the Tax Court of Canada decision in *Mariano v. The Queen*, which dealt with the 2004 and 2005 taxation years.
- The purpose of this GLGI initiative is to (1) re-litigate the 2004 and 2005 taxation years, and (2) litigate the 2006-2013 versions of the program by using test cases funded by a group.

IF YOU HAVE ANY QUESTIONS, please contact E.G. Gilmore and Associates Inc. at 1.800.927.1373 or at 905.843.2253. They will not be providing any free advice, but they can briefly answer your questions about the initiative and help you complete this questionnaire.

IF YOU HAVE NO QUESTIONS and wish to join this initiative, please complete and email all 10 pages of this documents to GLGI@milotlaw.ca or fax them to 416-981-7583.

Name: _____

Date: _____

(1) What taxation years did you participate in the GLGI donation program? List them all.

(2) Please confirm that you have not signed a “Waiver of right of Objection and Appeal” accepting the CRA’s offer (the “**Offer**”) in relation to GLGI for all of these years?

(Yes / No / Not Sure)

(3) Have you signed an “Agreement to be Bound” by the decision of *Ball / Mariano / Moshurchak / Santos v. The Queen* (the “**Agreement**”)?

(Yes / No / Not Sure)

(4) Have you received a CRA Notice(s) of Confirmation for any of the year(s) that you participated in GLGI?

If yes, which year(s) _____

If you have received a Notice of Confirmation for any year, you must file an appeal in the Tax Court of Canada within 90 days, or you will lose your appeal rights.

- (5) If you participated in the GLGI program, did not accept the Offer and did not sign the Agreement, you can join the group for the fee of \$2,000 (including HST).

This initial retainer will be used to identify test cases, file appeals in the Tax Court of Canada and proceed through the litigation steps until there is either a settlement reached or a decision by a Court. All participants in this initiative must agree to be bound by the result of either the settlement or final court decision.

- (6) If you want to join the group for \$2,000 (including HST), please indicate whether you would be comfortable being a test case. YES / NO

- (7) If you signed and accepted the CRA's Offer, you will need to carefully review it and confirm that it covers all relevant years. If it includes all relevant years and if it was sent to the CRA, you will not be able to join this initiative. If you are not sure if you signed the Offer, please call the CRA at 1-855-606-7612. We cannot help you make this determination.

- (8) If you signed an Agreement to be Bound, review it carefully and confirm that it covers all relevant years. If it does include all relevant years and you have received a Notice of Confirmation in respect of these years, you will not be able to join this initiative. If you are not sure if you signed the Agreement to be Bound, please call the CRA at 1-855-606-7612. We cannot help you make this determination.

If you have received a Notice of Confirmation and you did not sign an Agreement to be Bound, Milot Law can review your file and file a Notice of Appeal in the Tax Court of Canada. Milot Law must be retained within 90 days of the Notice of Confirmation. The initial retainer for this service will be \$5,000 inclusive of HST, plus the appropriate Court filing fee of either \$250, \$400 or \$550 depending on the amount at issue.

Please note that participants should not consider Milot Law their lawyers until participants have:

- 1) provided a completed "Initial Intake Questionnaire" (pages 1-2);
- 2) provided to Milot Law a completed LSUC Verification of Identity form (page 3);
- 3) provided to Milot Law a completed "Credit Card Authorization Form" (page 4)
- 4) received a signed retainer agreement from Milot Law (pages 5-10); and
- 5) received a 6 digit code from Milot Law confirming that they are part of the initiative or confirming that we will be filing an appeal on your behalf.



**LSUC VERIFICATION OF IDENTITY – INDIVIDUAL
(ALL OF THE INFORMATION IS REQUIRED)**

FILE: GLGI Group Funded Tax Litigation

Name:

Home Address:

Telephone No:

Email Address:

Occupation:

Work Address:

Work Number:

**ALL DOCUMENTS ARE TO BE COMPLETED AND EMAILED TO GLGI@milotlaw.ca
or Faxed to 416-981-7583.**

CREDIT CARD AUTHORIZATION FORM

Name on Credit Card _____

Complete Address _____

Telephone Number _____

Email Address _____

Credit Card - [] Visa [] MasterCard [] Other

Credit Card Number _____

Expiration Date _____ CVV (3 digits located on back of Card) _____

PAYMENTS AUTHORIZED (PICK ONE)

- \$2,000 (including HST) to join the Milot Law – E.G. Gilmore and Associates Inc. GLGI initiative; or
- \$5,000 (including HST) plus appropriate Court filing fee (\$250, \$400 or \$550) to retain Milot Law to file an appeal to a Notice of Confirmation in the Tax Court of Canada and to join the initiative. Please send us your Notice of Confirmation with these documents.

I am the authorized user of the above-noted credit card, and hereby give permission to Milot Law to process the above-noted amount immediately.

Cardholder Signature: _____ Date _____

**ALL DOCUMENTS ARE TO BE COMPLETED AND EMAILED TO GLGI@milotlaw.ca
or Faxed to 416-981-7583.**



**ALL DOCUMENTS ARE TO BE COMPLETED AND EMAILED TO
GLGI@milotlaw.ca or Faxed to 416-981-7583.**

December 15, 2017.

PRIVILEGED AND CONFIDENTIAL

TO: PARTICIPANTS IN THE GLOBAL LEARNING GIVING INITIATIVE (“GLGI”)

RE: Terms of our Engagement

Profitable Giving Canada has asked us to offer our services to you with respect to the GLGI matter.

- We confirm that you will be retaining Milot Law Professional Corporation to join the GLGI initiative for \$2,000 (including HST) for the following taxation years:

OR

- We confirm that you will be retaining Milot Law Professional Corporation to file a Notice of Appeal in the Tax Court of Canada for \$5,000 (including HST) plus the appropriate Court Filing Fee, and joining the GLGI initiative, for the following taxation years: _____.

This letter outlines the standard arrangements that will govern Milot Law’s work in this matter.¹ We believe that it is beneficial to our clients and to our working relationship with them if these arrangements are clearly stated at the outset.

Of course, if you have questions about the content of this letter, please let us know as soon as possible so that we can address any concerns to your satisfaction.

We are prepared to act for you on the conditions outlined below.

¹ Milot Law is a business style name for Milot Law Professional Corporation.

GLGI Matter

We are strictly and solely advising you on the GLGI matter for the above years.

If you retain Milot Law to join the initiative and there is sufficient interest, we will file a number of test case appeals for each version of the GLGI program and we will litigate the matter in the Tax Court of Canada. You agree to be bound by the settlement or the result of this litigation. We cannot confirm that the CRA or the Tax Court of Canada will agree to this approach, but we believe that it is the most efficient way for all parties to proceed.

If you retain Milot Law within the 90 day time frame to file a Notice of Appeal in the Tax Court of Canada as a result of the issuing of a CRA Notice of Confirmation (and you did not accept the Offer or sign the Agreement to be Bound), we will file a Notice of Appeal in the Tax Court of Canada for you. We will request that either your file be considered a test case or that your file be held in abeyance pending the determination of the test case files.

Any other tax matter, including the effect of the outcome of this matter on your personal situation, is outside the scope of our engagement. We would be happy to assist you on other matters, but this must be outlined in a separate written and signed retainer agreement.

Identification of Potential Conflicts

We have not identified a conflict of interest in representing you. However, we wanted to disclose that we have represented some of the charities that participated in the GLGI donation program in their audit by the CRA or in Court proceedings. This would include the Trinity Global Support Foundation. We believe that our prior representation of these charities will be an asset to the future litigation of this matter.

We will not take on any new matter that would create a risk that our representation of you on a particular matter would be materially and adversely affected. However, we will be involved in tax appeals for a number of GLGI donors. Where a lawyer acts for more than one client in the “same matter”, the rules of the Law Society of Upper Canada require that we advise clients that:

the lawyer has been asked to act for both or all of them;

no information received in connection with the matter from one can be treated as confidential so far as any of the others are concerned; and

if a conflict develops that cannot be resolved, the lawyer cannot continue to act for both or all of them and may have to withdraw completely.

By signing this retainer agreement, you agree to waive any potential conflict of interest in this matter, and you agree that we may continue to act for you, until we are otherwise advised by you.

E.G. Gilmore and Associates Inc.

We have engaged E.G. Gilmore and Associates Inc. to assist with the administration of this litigation and to provide advisory services. We have done so because as accountants, they are more affordable than tax lawyers and they also have the required expertise to assist large group files. You agree that any information provided to Milot Law can be shared with E.G. Gilmore and Associates Inc. We confirm that any such information will be kept strictly confidential between us and that it will be subject to solicitor-client privilege.

Inability to Receive Instructions

You agree to respond to our requests for information promptly. At this time, please do not send us any documents except for the Client Opening Document package and your Notice of Confirmation, if you have received it.

Situations may arise in which we wish to obtain instructions from you on time-sensitive issues, where the failure to act may have a negative impact on your matter. If we are not able or it is not practical to obtain your instructions by the relevant deadline, you authorize us to take whatever steps we consider appropriate in the circumstances, which may include filing documents on your behalf with a court or regulatory body.

It would be inefficient, expensive, cumbersome and therefore disadvantageous to our conduct of these test cases, if we were to try and take instructions directly from all of the appellants or clients in the initiative.

Given that this is a group litigation file, and that the number of participants is expected to be significant, by signing this retainer you specifically grant Milot Law the authority to negotiate, pursue and accept a settlement with CRA on terms that we consider reasonable.

Retainer

Retainer monies held for you will be deposited into a mixed trust account, and any interest on these monies is paid to the Law Foundation. We may require additional retainer amounts over the course of the matter and may ask you to provide those amounts before any period of significant activity. We will hold in trust any amounts that you pay us as a retainer and credit them to our fees and expenses as set out in our statements of account. We will reimburse you at the end of the matter for any remaining balance.

If there is not sufficient interest in this GLGI initiative, and it is determined by Milot Law that it would be inefficient to proceed at any time, we will refund you any retainers that we have received from you less any accrued time for services rendered. We will be fair and would expect that this would be a nominal amount. Our goal is to try to organize a large group of similarly placed taxpayers to cost-effectively litigate all versions of this program in the Tax Court of Canada, and we understand that there is tremendous interest in this.

Fees and Billing

Our billing rates for this matter are:

Duane R. Milot	\$425 per hour
Senior Milot Law lawyer(s)	\$330 per hour
Junior Milot Law lawyer(s)	\$270 per hour
Law Clerks	\$165 per hour

Our fees will be based principally on the time spent by us on your behalf, but may also take into account the complexity of the matter, efficiency of the work performed, result achieved and customary fees for similar legal services. All of this reflects the usual method of billing legal accounts, in accordance with the standards set by the Law Society of Upper Canada. In addition, all fees are subject to HST, which will be added to all accounts.

Disbursements and out-of-pocket expenses with respect to your file may also be charged to you, together with applicable HST as charged by the provider of the good or service. Typical disbursements would include, but are not limited to, courier, fax, photocopies, postage, court fees and registry fees. We will also engage and pay E.G. Gilmore and Associates Inc. and experts, like a valuator, to assist in the litigation.

Accounts

It is our policy to send interim accounts at our discretion and upon completion of the matter. These accounts will reflect the date and work completed. Interest will be charged on any amounts outstanding more than 30 days at the rate of 12% per year as permitted by the *Solicitors Act*.

Payment of accounts sent to you must be kept current. Failure to pay accounts when due will result in us stopping all work for you, until the issue of payment is resolved to our satisfaction. This could prejudice your rights in any given transaction or litigation, so you must be aware of the risk to you of non-payment.

At all times you may, with or without cause, terminate our services upon written notice given to us to that effect.

Subject to the fulfillment of all obligations to maintain proper standards of professional conduct as required by the Law Society of Upper Canada, we reserve the right to terminate our services at any time with or without cause. We shall withdraw our services in the event that you fail to cooperate with us in any reasonable request, if our accounts have not been paid in a timely fashion, if you fail to provide a retainer or increased retainer upon request or if our continuing to act under this retainer would be unethical or impractical.

No Representation as to Result

It is not possible to guarantee or warrant a successful result or represent that a particular result can be obtained within a given time framework. By accepting the terms of this letter, you acknowledge that we have not made any representations, promises, warranties, or guarantees to you, express or implied, regarding the outcome of your matter.

In fact, we want you to be specifically aware that the GLGI program has already been litigated for the 2004 and 2005 taxation years and that it was a resounding loss for the Taxpayers in the *Mariano* decision. However, we believe that a better result may be achieved by (1) presenting more and better evidence, (2) having more comprehensive valuation reports, and (3) focusing on the stronger versions of GLGI program.

Costs Payable By Unsuccessful Party

The Tax Court of Canada has the discretion to make an award to the successful party for legal costs incurred. This may result in an award of costs payable to you if you are successful at a Court hearing, or an order requiring you to pay costs to the adverse party, in addition to any monetary judgment or other relief. The amount the Court normally awards does not result in full indemnification, but it can represent a substantial portion of a litigant's legal bill.

We want you to be specifically aware that costs of \$491,136.95 as claimed by the Minister in the *Mariano* decision were awarded *against* each of the Appellants and Bound Appellants and the Promoter jointly and severally. In respect of the Appellants and Bound Appellants, these costs were capped to the proportion that their total tax credits claimed in respect of the GLGI program were to the total of all tax credits claimed by all of them combined.

Confirmation of terms

We would appreciate your confirmation of the above terms and that we may act for you by returning this executed agreement, together with all other pages in this document, to us in PDF format by email at GLGI@milotlaw.ca or by fax at 416-981-7583.

We look forward to assisting you in this matter.

Yours truly,

Duane R. Milot

I agree to engage Milot Law in accordance with the terms set forth above.

PRINT NAME (required):

Social Insurance Number (required):

Date (required):