

February 2, 2016

Elena Plachcinski

5179 avenue Trans Island

Montréal (Quebec) H3W 2Z9

Dear Ms. Plachcinski:

Re: Audit of Elena Plachcinski income tax returns for Taxation Years 2005 to 2014 SIN/BN: xxx-xxx-832

Your 2005 through 2014 taxation years are presently under audit by the Canada Revenue Agency (CRA).

For the purposes of the administration and enforcement of the Income Tax Act (ITA), you are hereby required, under section 231.1 of the ITA, to produce for inspection the following documents and information that are relevant and necessary to conduct the audit of your income tax filings for the years noted above:

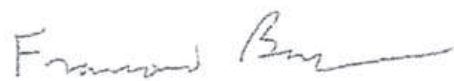
- 1) the fully completed attached questionnaire; and
- 2) Copies of documents and information requested and outlined in said questionnaire.

We require that you provide the above-noted documents and information within thirty (30) days from the date of this letter. Failure to comply with this request for documents and information may result in the CRA seeking a compliance order against you under section 231.7 of the ITA.

Your attention is directed to section 231.7 of the ITA for the consequences of not complying. Section 231.7 of the Act is a civil remedy that allows the CRA to request a specific compliance order from the Court. Failure to comply with such a compliance order may result in the judge imposing any conditions considered appropriate to order a person to provide any access, assistance, information or document sought. A judge may furthermore find a person who fails to comply with a compliance order in contempt of court.

Should you require any additional information or clarification, please contact the undersigned.

Yours truly,



François Bergeron
Offshore Compliance

Telephone:	418-634-2843	Toll free:	1-877-588-5001
Facsimile:	418-648-4373		
Address:	2575 Sainte-Anne boulevard Québec, Qc, G1J 1Y5	Internet:	www.cra-arc.gc.ca



QUESTIONNAIRE FOR THE REVIEW OF AN INCOME TAX RETURN OF AN INDIVIDUAL

Taxpayer: *Elena Plachcinski*

Social Insurance Number: *XXX XXX 832*

Instructions

The following questions relate to the calendar years 2005 to 2014 (the years under review). For each question applicable at any time during the years under review, please place a check mark in the appropriate box and submit all information requested by attaching additional sheets and documents as necessary. Words or phrases in italics have specific meanings for the purposes of this questionnaire. The definitions for these terms appear on the following page.

Please return the completed questionnaire to the writer identified on the covering letter together with your explanations and documents. Should you have any questions regarding this questionnaire please contact the writer.

Privacy notice

Personal information is collected under subsection 231.1(1) of the *Income Tax Act* for audit purposes. You have the right of protection, correction and access to your personal information under the *Privacy Act*. All personal information that the Canada Revenue Agency (CRA) collects and uses is described in the CRA chapter of the *Info Source* publication: www.infosource.gc.ca.

Certification

To the best of my knowledge, the information and documents provided in response to this questionnaire for the calendar years referenced above are true and complete.

.....
Taxpayer's signature	Date
.....	
Taxpayer's name (printed)	

DEFINITIONS

“beneficially interested”

Has the meaning assigned under subsection 248(25) of the *Income Tax Act*.

“controlled directly or indirectly”

Means control by holding majority voting power at meetings of shareholders, members, or of the governing body of the *entity* or of another *entity* that itself controls the *entity*. Also means control where an individual or *entity* has any direct or indirect influence that, if exercised, would result in control in fact. With respect to a trust, includes arrangements where an individual or *entity* has the power to change the trustee(s) or is able to direct the manner in which the trustee acts.

“cost amount”

Has the meaning assigned under subsection 248(1) of the *Income Tax Act*.

“discretionary beneficiary”

Beneficiary under a *personal trust* where the trustee or another party has the right to either determine the amount or beneficiary to whom the amount of income or capital is paid, or to accumulate rather than pay out the income of the trust for each year.

“entity” or “entities”

Includes a company, trust (including a bare trust), partnership, joint venture, foundation, Anstalt, Stiftung, Sociedad Anonima, society, association, fund, and any other body or organization of any kind, whether incorporated or not, whether formed under the laws of Canada or not, and whether resident in Canada or outside of Canada, but does not include a natural person or a company the shares of which are traded on a designated stock exchange as defined under subsection 248(1) of the *Income Tax Act*.

“personal trust”

Has the meaning assigned under subsection 248(1) of the *Income Tax Act*.

“related parties”

Include:

- (a) individuals connected by blood relationship, marriage, common-law partnership, or adoption, as defined in subsection 251 (6) of the *Income Tax Act*;
- (b) an *entity* and:
 - (i) an individual who controls the *entity*, if it is controlled by one individual, or
 - (ii) an individual who together with *related parties* controls the *entity*;
- (c) an *entity* and:
 - (i) an *entity* that controls the *entity*, if it is controlled by one *entity*, or
 - (ii) an *entity* that together with *related parties* controls the *entity*;
- (d) any two *entities* if they are controlled by the same individual or *related parties*;
- (e) any two *entities* if they are each *related parties* with respect to the same third *entity*.

“unlisted company” or “unlisted companies”

Any company, whether incorporated inside or outside of Canada, the shares of which are not traded on a designated stock exchange as defined under subsection 248(1) of the *Income Tax Act*.

1. Personal information

1.1 Is the civic address of your personal residence different from the mailing address reported on your personal income tax returns? Yes No

If yes, provide the civic address for your personal residence.

1.2 Did you have available for your use residences other than the one identified in question 1.1, whether or not directly owned by you, including residences that you might use only occasionally such as vacation properties?

- in Canada? Yes No

- outside of Canada? Yes No

If yes, provide the civic address of any such property, the name of the legal owner(s) of the property, the respective percentages of ownership, and the year acquired.

1.3 Did you have any minor children during the years under review? Yes No

If yes, provide the name, date of birth, and if available the social insurance number of each child.

1.4 Did you own property¹, other than the properties identified above in questions 1.1 and 1.2. the original cost or fair market value of which at any time during the years under review exceeded \$ 100,000?

- in Canada? Yes No
- outside of Canada? Yes No

If yes, for each such property:

- (i) *identify the property;*
- (ii) *provide the year if was acquired;*
- (iii) *provide its location;*
- (iv) *identify its owner(s) and respective percentages of ownership;*
- (v) *provide its estimated fair market value at December 31 of each year under review.*

If the property was disposed of during the years under review, provide:

- (vi) *the date of disposition;*
- (vii) *proceeds of disposition;*
- (viii) *cost amount.*

2. Banking and investment information

2.1 Did you have bank accounts, including chequing, savings, and joint accounts?²

- held in Canada? Yes No
- held outside of Canada? Yes No

If yes, for each account provide all statements for the years under review.

2.2 Did you have investment accounts, including accounts held through a discount brokerage, full service brokerage, or managed accounts?³

- held in Canada? Yes No

- held outside of Canada? Yes No

If yes, for each such account provide all statements of account for the years under review.

2.3 Did you have available for you any stored value card, credit card, or debit card that was issued or funded outside of Canada? Yes No

If yes, for each such card provide:

- (i) *the name of the issuer;*
- (ii) *the credit limit on the card;*
- (iii) *the name of the person or entity under which the card was issued;*
- (iv) *the name of the person or entity liable for charges on the card (including any guarantor).*

2.4 Did you receive a loan or incur other indebtedness from an *entity* or individual outside of Canada that was outstanding at any time during the years under review? Yes No

If yes, for each such loan or indebtedness provide:

- (i) *the name and address of the lender or creditor;*
- (ii) *the year the indebtedness arose;*
- (iii) *the original principal amount of the loan or debt;*
- (iv) *the rate of interest, maturity, and terms of (re)payment;*
- (v) *the principal outstanding as at December 31 of the Safest year under review.*

3. Interest in unlisted companies

3.1 Were you a shareholder or member of any *unlisted company*? For greater certainty, please note that a shareholder includes a holder of bearer shares.

- in Canada? Yes No
- outside of Canada? Yes No

If yes, for each such unlisted company provide:

- (i) *the name of the unlisted company;*
- (ii) *if the unlisted company filed income tax returns in Canada, its business number;*
- (iii) *if the unlisted company did not file income tax returns in Canada and its existence has not been disclosed in the years under review on a T1134-A or T1134-B information return, provide:*
 - a. *its place of incorporation,*
 - b. *the percentage interest in the company so held, and*

c. *financial statements of the company for each fiscal period ending in the years under review.*

3.2 Were shares of any *unlisted company*, or an option to acquire such shares, held on behalf of, or in trust for you by another person or *entity*?

- in Canada? Yes No
- outside of Canada? Yes No

If yes, for each such unlisted company provide:

(i) *the name of the unlisted company;*

(ii) *if the unlisted company filed income tax returns in Canada, its business number;*

(iii) *if the unlisted company did not file income tax returns in Canada and its existence has not been disclosed in the period under review on a T1134-A or T1134-B information return, provide:*

- a. *its place of incorporation,*
- b. *the percentage interest in the company so held, and*
- c. *financial statements of the company for each fiscal period ending in the years under review;*

(iv) *the name, address, and telephone number of the person or entity holding the shares or options.*

3.3 Were you an officer or director of any *unlisted company*?

- in Canada? Yes No
- outside of Canada? Yes No

If yes, for each such unlisted company provide:

(i) *the name of the unlisted company;*

(ii) *if the company filed income tax returns in Canada, its business number;*

(iii) *if the unlisted company did not file income tax returns in Canada, provide:*

- a. *its place of incorporation, and*
- b. *financial statements of the company for each fiscal period ending in the years under review;*

(iv) *the position that you held.*

4. Relationship to personal trusts

4.1 Were you or was any *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), a settlor, trustee, contributor, transferor, advisor, protector, or similarly linked to a *personal trust* that was in existence at any time during the years under review?

- in Canada? Yes[] No[]
- outside of Canada? Yes [] No []

If yes, for each such trust:

- (i) *provide the name of the trust, address, and if available the trust account number;*
- (ii) *provide financial statements for the trust for each fiscal period ending in the years under review*⁴ ;
- (iii) *if not already filed with the CRA, provide the trust agreement, indenture or similar document by which it was created.*

4.2 Were you or was any *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), a beneficiary (including a *discretionary beneficiary*) of or a recipient of benefits from a *personal trust* that was in existence at any time during the years under review?

- in Canada? Yes[] No[]
- outside of Canada? Yes[] No[]

If yes, for each such trust:

- (i) *provide the name of the trust address, and if available the trust account number;*
- (ii) *identify the trustee(s);*
- (iii) *provide financial statements for the trust for each fiscal period ending in the years under review*⁵ ;
- (iv) *if not already filed with the CRA, provide the trust agreement, indenture or similar document by which it was created.*

5. Interest in partnerships and joint ventures

5.1 Were you or was any *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), a member of a partnership?⁶

- in Canada? Yes[] No[]
- outside of Canada? Yes[] No[]

If yes, for each such partnership:

- (i) *provide the name and address of the partnership;*
- (ii) *if the partnership was governed by a written partnership agreement, provide the agreement;*

(iii) *provide financial statements for the partnership for each fiscal period ending in the years under review.*

5.2 Were you or was any *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), a member of a joint venture?

- in Canada? Yes[] No[]
- outside of Canada? Yes[] No[]

If yes, for each such joint venture:

- (i) *provide the name and address of the joint venture;*
- (ii) *if the joint venture was governed by a written joint venture agreement, provide the agreement;*
- (iii) *provide financial statements for the joint venture for each fiscal period ending in the years under review.*

6. Relationship to other entities

6.1 Did you or any *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), hold an interest in any *entity* which has not already been identified in sections 3, 4, and 5 of this questionnaire?⁷

- in Canada? Yes[] No[]
- outside of Canada? Yes[] No[]

If yes, for each such entity:

- (i) *provide the name and address of the entity;*
- (ii) *describe the legal characterization of the entity (e.g.: Ansalt, Stiftung, Sociedad Anonima, etc.);*
- (iii) *identify the jurisdiction and year in which it was created;*
- (iv) *identify the jurisdiction where it was resident;*
- (v) *describe the relationship between the entity and you, or the related parties;*
- (vi) *if the entity has a tax identification number issued by the CRA, please provide that number;*
- (vii) *provide financial statements for each fiscal period ending in the years under review*⁸ .

6.2 Were you or was an *entity* which you *controlled directly or indirectly* (either alone or together with *related parties*), a member of the governing, supervisory, or advisory body of any *entity* which has not already been identified in sections 3, 4, and 5 of this questionnaire?⁹

- in Canada? Yes[] No[]
- outside of Canada? Yes[] No[]

If yes, for each such entity:

- (i) provide the name and address of the entity;
- (ii) describe the legal characterization of the entity (e.g.: Anstalt, Stiftung, Sociedad Anonima, charitable foundation, etc.)
- (iii) identify the jurisdiction and year in which it was created;
- (iv) identify the jurisdiction where it was resident;
- (v) describe the relationship between the entity and you, or the related parties;
- (vi) if the entity has a tax identification number issued by the CRA, please provide that number;
- (vii) unless the entity has filed T3010 information returns with the CRA, provide financial statements for the entity for each fiscal period ending in the years under review¹⁰.

7. Additional information

7.1 Provide an organization chart as at December 31 of each year under review setting out all *entities* in which you were *beneficially interested*.

7.2 Provide a description and the *cost amount* of any property, other than property specifically included or excluded elsewhere in this questionnaire, which you owned or were *beneficially interested* at any time during the years under review which had a *cost amount* in excess of \$100,000 at any time during the years under review.

Footnotes

- 1 For the purpose of this question, please do not include property dealt with elsewhere in this questionnaire such as bank accounts, brokerage accounts, shares, partnership units, interests in a trust, bonds, GIC5, and similar properties. However, without limiting the scope of this question, please identify all other property including property such as real property, art work, and other collectibles.
- 2 Include accounts for which a member of your *family* had signing authority or in which a member of your *family* was *beneficially interested*.
- 3 Include registered accounts such as Registered Retirement Savings Plans, Registered Retirement Income Funds, Tax Free Savings Accounts, Retirement Compensation Arrangements, and Registered Education Savings Plans to which the member of your *family* contributed property.
- 4 If financial statements are not prepared for the trust, provide a list and the *cost amount* of the property held in trust and liabilities of the trust as at the end of each fiscal period of the trust ending in the years under review.
- 5 If financial statements are not prepared for the trust, provide a list and the *cost amount* of the property held in trust and liabilities of the trust as at the end of each fiscal period of the trust ending in the years under review.
- 6 For the purposes of this question, please do not include any partnership which has filed complete T5013 information returns for all years under review during which it was in existence.
- 7 For the purposes of this question, do not include any company that for the years under review has filed income tax returns in Canada where the interest has been disclosed on T2 schedule 50, or whose existence has been disclosed on a T1134-A or T1134-B information return.
- 8 If financial statements are not prepared for the *entity*, provide a list and the *cost amount* of the property held by the *entity* and liabilities of the *entity* as at the end of each fiscal period of the *entity* ending in the years under review.
- 9 In your response to this question, do not include any company that is a subsidiary of a company whose existence has been disclosed under section 3 of this questionnaire.
- 10 If financial statements are not prepared for the *entity*, provide a list and the *cost amount* of the property held by the *entity* and liabilities of the *entity* as at the end of each fiscal period of the *entity* ending in the years under review.