

This year you can relax knowing that if your tax return is audited, you will have the advice and assistance of a qualified tax lawyer and their staff to protect your rights

## MEMBERSHIP FEES START AT:

**\$19.95\***  
per return for  
Personal Taxes

**\$49.95\***  
per return for  
Small Businesses

Your Participating Tax Professional will obtain a personalized quote for you.

Find out:  
Who we are  
What you will receive  
How to become a member

**CTAPP**

Canadian Tax Audit Protection Plan

[www.ctapp.ca](http://www.ctapp.ca)

The Canadian Tax Audit Protection Plan is a specialized legal services plan, available through your Participating Tax Professional

For more information visit our website:  
[www.ctapp.ca](http://www.ctapp.ca)

**Peace of Mind**  
Protect Yourself



Professional Legal Assistance  
At a Reasonable Cost

### Canadian Tax Audit Protection Plan

Unit 208 – 676 Richmond St. W  
Toronto, ON, M6J 1C3

(416) 866-8277 (877) 772-8277  
(416) 866-8278 fax  
[www.ctapp.ca](http://www.ctapp.ca)

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\* plus applicable taxes



## Our Mission:

To provide access to justice to average Canadian taxpayers and small businesses, by reducing the cost of legal counsel and leveling the playing field between them and the Canada Revenue Agency.

### WHO WE ARE

The Canadian Tax Audit Protection Plan is provided by Sixth Sphere Services Professional Corporation, a professional law corporation licensed by the Law Society of Upper Canada.

**David Douglas Robertson**  
*Founder & President*

- Tax Lawyer & Partner with the Canadian International Law Firm Fasken Martineau
- Former Tax Litigator for the Department of Justice (Canada)

**The Honourable R.D. Bell, B.A., LL.B., LL.D, Q.C.**  
*Counsel to Sixth Sphere*

- Former Judge of the Tax Court of Canada
- Founding Partner of tax law firm Bell Felesky Flynn
- Former Chancellor, Brandon University
- Former Counsel, Dept of National Revenue

**Who better to protect you than former government tax lawyers, now on your side.**

**FACT:** The Canada Revenue Agency decides which taxpayers to audit both randomly and through a targeted selection process.

### WHAT YOU WILL RECEIVE

- Peace of Mind
- 15 Hours of legal services if your tax return is audited within 3 years of assessment
  - 2 Hours at Audit
  - 4 Hours after Reassessment
  - 9 Hours to Appeal to Tax Court
- Up to 45 hours of legal services if your membership is maintained for three consecutive years
- Extension of Solicitor-Client Privilege to discussions between you and your accountant that are for the purpose of obtaining legal advice under the Plan

#### Working With Your Accountant Or Tax Professional

The Plan's legal services complement the professional services provided by your Accountant and Financial Planner. Just as the CRA's auditors are supported by the 250 tax lawyers at the Department of Justice, you deserve the same combination of Accounting & Legal support. We work with your accountant to ensure your legal rights are protected and that you pay no more tax than that for which you are legally responsible.

### HOW TO BECOME A MEMBER

- Go to CTAPP.CA and apply online using our secure website, or
- If your accountant or tax preparer is registered as a CTAPP Participating Tax Professional, download a Membership Application & Consent Form from our website and forward it on to them. They will provide you with your personalized membership fee quote, and they can purchase your membership for you.

Enjoy the Peace of Mind knowing that if you are audited, we are there, together with your tax preparer, to protect you and your rights.

#### Did You Know?

- Year after year, the Canada Revenue Agency's goal is to audit more than 1 in 100 small businesses
- Ten percent of taxpayers who are randomly selected for audit, faced an additional tax bill of more than \$ 5,000
- Moving expense deductions are one of the most likely triggers to cause you to be audited
- An auditor's job is not entirely black and white, based on right or wrong. There is a significant degree of subjectivity and opinion to their reviews.