

CANADA / JUDGMENT

Schmeichel v. The King

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Docket: 2022-3149(IT)G

BETWEEN:

FRANCIS SCHMEICHEL,

Appellant,

and

HIS MAJESTY THE KING,

Respondent .

Motion determined by Written Submissions

Before: The Honourable Justice David E. Graham

Participants :

For the Appellant:

The Appellant himself

Counsel for the Respondent:

Erin Wolfe

ORDER

THE COURT ORDERS THAT:

The notice of appeal in respect of the Appellant's 2007, 2008, 2011 and 2012 taxation years is struck.

The notice of appeal in respect of the bifurcated portion of appeal of the reassessment of the Appellant's 2010 taxation year relating to GLGI is struck.

On or before June 26, 2026, the Appellant shall file an Amended Notice of Appeal in respect of his 2007, 2008, 2010, 2011 and 2012 tax years that clearly states the amount of inventory adjustments he says should be made, what year he says they should be made in and why he says they should be made.

If the Appellant does not comply with paragraph 3, his appeals of his 2007, 2008, 2011 and 2012 tax years and the bifurcated GLGI portion of his appeal of his 2010 tax year will automatically be dismissed without further hearing for want of prosecution and costs shall be awarded to the Respondent.

If the Appellant files an Amended Notice of Appeal in compliance with the foregoing, the Respondent has leave to file an Amended Reply within 60 days thereof and will be entitled to any costs thrown away as a result of the Appellant's change in issues.

Signed this 22nd day of May 2026.

"David E. Graham"

Graham J.

Citation: 2026 TCC 96

Date: 20260522

Docket: 2022-3149(IT)G

BETWEEN:

FRANCIS SCHMEICHEL,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

Graham J.

[1] Francis Schmeichel has appealed reassessments of his 2007, 2008, 2009, 2010, 2011 and 2012 tax years. The reassessments of 2007, 2008, 2011 and 2012 involve the Global Learning and Gifting Initiative donation program ("GLGI") . The reassessment of 2009 involves the Relief Lending Group. The reassessment of 2010 involves both GLGI and the Relief Lending Group. That appeal has previously been bifurcated.

[2] By order dated March 19, 2026, I gave eleven taxpayers who had participated in GLGI the chance to explain why their appeals should not be struck without leave to amend for abusing this Court's process. Mr. Schmeichel was one of those taxpayers.

[3] Mr. Schmeichel took a different approach than the other taxpayers. He conceded that GLGI did not work and that he was not entitled to the donations that he had claimed in respect of that program.

[4] Instead, Mr. Schmeichel now argues that “[His] tax filer recalculated each tax year in question by removing the cash donations and the in-kind donations to GLGI. As part of this process, each tax year was reviewed and adjusted utilizing acceptable accounting principles in accordance with [his] individual situation of being a farmer with an off-farm job. This means the principle of allowable inventory adjustments each year can/may be utilized and applicable.”

[5] Mr. Schmeichel does not say what inventory adjustments he believes he is entitled to make or what year(s) he says they should be made in. The spreadsheet attached to his submissions is not helpful as it simply states what he thinks the outcome should be, not what adjustments he thinks should be made.

[6] As it stands, Mr. Schmeichel’s Notice of Appeal says nothing about such adjustments. Instead, it focuses exclusively on his charitable donations. If Mr. Schmeichel wanted to change the basis of his appeal, he should have filed an Amended Notice of Appeal years ago.

[7] Based on all of the foregoing, I am going to strike Mr. Schmeichel’s Notice of Appeal for his 2007, 2008, 2011 and 2012 tax years and the bifurcated GLGI portion of his appeal of his 2010 tax year. I will, however, give him leave to file an Amended Notice of Appeal that clearly states what adjustments he says should be made, what year he says they should be made in and why he says they should be made. He will have until June 26, 2026 to do so.

[8] If Mr. Schmeichel does not file an Amended Notice of Appeal in compliance with the foregoing, the appeals of his 2007, 2008, 2011 and 2012 tax years and the bifurcated GLGI portion of his appeal of his 2010 tax year will be automatically dismissed without further hearing for want of prosecution with costs to the Respondent.

[9] If Mr. Schmeichel files an Amended Notice of Appeal in compliance with the foregoing, the Respondent has leave to file an Amended Reply within 60 days and will be entitled to any costs thrown away as a result of Mr. Schmeichel’s late change in approach.

Signed this 22nd day of May 2026.

“David E. Graham”

Graham J.

CITATION:

2026 TCC 96

COURT FILE NO.:

2022-3149(IT)G

STYLE OF CAUSE:

FRANCIS SCHMEICHEL v. HIS MAJESTY THE KING

DATE OF HEARING:

Motion determined by Written Submissions

REASONS FOR ORDER BY:

The Honourable Justice David E. Graham

DATE OF ORDER:

May 22, 2026

PARTICIPANTS:

For the Appellant:

The Appellant himself

Counsel for the Respondent:

Erin Wolfe

COUNSEL OF RECORD:

For the Appellant:

Name:

n/a

Firm:

n/a

For the Respondent:

Marie-Josée Hogue

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