

IN THE SUPREME COURT OF NOVA SCOTIA
IN BANKRUPTCY

Citation: Ford (Re), 2009 NSSC 124

Date: April 16, 2009

Docket: 32631

Registry: Halifax

District of Nova Scotia
Division No. 01 - Halifax
Court No. B-32631
Estate No. 51-810205

In the Matter of the Bankruptcy of Joanne Marie Ford

LIBRARY HEADING

Registrar: Richard W. Cregan, Q.C.

Heard: February 6, 2009

Written Decision: April 16, 2009

Subject: Whether the caregiver amount, a non-refundable tax credit under the *Income Tax Act*, should be considered as property under s. 67 of the *Bankruptcy and Insolvency Act* or as income under s. 68.

Summary: A bankrupt after being discharged learned of her entitlement to a caregiver amount and sought reassessment of her income tax assessment over several years ending in the year of her bankruptcy. A cheque was sent by the Canada Revenue Agency for the resulting refunds for those years to the Trustee who treated the refunds as property of the estate. The bankrupt brought this application to have the refunds characterized as income to the bankrupt which should be distributed according

to s. 68.

Held: The refunds shall be characterized as income under s. 68.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION.
QUOTES MUST BE FROM THE DECISION, NOT THIS LIBRARY SHEET .***