



# THE Tax Tipper

April 2007

We take your taxes personally!

Volume 6

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### Dear Clients and Friends,

With warmer days just around the corner, I anticipate the summer as much as you do. I'm an avid outdoors person, and I can't wait for camping, summer stargazing parties, or just taking a mountain cruise in my '69 *Charger*. Until then, I appreciate the 6:00 a.m. sunrise on my farm as I sip a piping hot cup of tea. The extra daylight comes in handy, given that tax season 2007 has been the busiest ever. Great to see all of you regulars again, and welcome aboard, new clients. If this is the first **Tax Tipper** you've received, you can download [previous editions](#) from our website.

Today, over 90% of clients are online and 60% of returns are completed through email, fax, phone, or courier, without any appointments. For those who have been with me since day one, I'm sure you can appreciate some of the features available on clients' desktops compared with a few years ago. Congratulations to many of you who have switched over, as the convenience is hard to beat from the conventional way of making appointments, which took more time. I remain committed to improving this so you get the best resources possible. [Our website](#) offers much information for free, so why not take advantage of it?

It is trying for people in my field at this time of year, as our time is so scarce. In fact, we hardly notice the spring, as we are busy from sun-up to sundown, sometimes seven days a week from March through to the summer. I recently got an email from a colleague in Toronto saying she had had it with the long hours and was going to throw in the towel. She's in her early forties and not sure what her next step would be. I told her I recently saw a newspaper article that the army recruits people in their forties, and I'm sure they would hire her. I don't know what her impression was, but suddenly she's staying on. Is this what we call a motivational talk?

As we approach the Easter holidays, I've put together a few things to help you celebrate. I recently cooked up a batch of chocolate Easter eggs I was going to send out to you. The problem was not the shipping, packaging, or quality—they looked so good, I ate them all myself!

Just kidding. Now, seriously folks, enjoy the latest **Tax Tipper**!

Neel Roberts  
President and Editor

## What's Happening?



### Harper to Eliminate All Taxes by Year End

In a totally unexpected announcement, Prime Minister Stephen Harper declared the end of income taxes in Canada. “We’ve got too much money and not enough things to spend it on,” explained Harper. Opposition Leader Stéphane Dion fired back in anger, shouting, “That guy stole my line. Now, he’ll be there forever.” Tax consultant Neel Roberts reacted, “Oh, oh, I wonder what a real job feels like?” as he dusted off his broom!



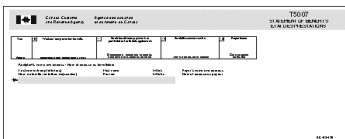
### PTC Canada Clients in Recovery Mode!

Okay, bad joke, but that’s why I became a tax guy, not a comedian. Happy April Fools, and BACK TO WORK!



### March E-Filing Glitch

Most of you were aware of the bad software glitch that shut down *E-File* for eleven days in March, and some of you even got caught in it. I am glad to report the majority of the backlog has been cleared without incident. Most of you should have received your notice of assessment by now. If you haven’t, check online or call 1-800-959-8281. CRA has a list of [Q & A’s about the incident](#) relating to this whole episode!



### Are All Your T-Slips In?

By now, all your 2006 T-slips should be in, including those for investments. March 31, 2007, is the deadline for all investment T3s, T5s, T5013s, etc. If you have not received them, you should contact the issuer. If you are unsure who the issuer is, you can call CRA at 1-800-959-8281 and ask if they have received any additional T-slips beyond what you have. Not many taxpayers know that CRA keeps a copy of these slips, including RRSP contributions for their [pre- and post-assessment reviews](#). (I will tell you more about this in the next newsletter—late June). If you receive a slip after you have submitted your return, you can file an adjusted return!



### CCTB and GST Credit Recipients

If you receive [Canada Child Tax Benefits](#) or [GST Credits](#), or you will, you can now get the latest information by either going to their websites above or subscribing to updates regarding payment dates, entitlements, etc. For further information, contact the CCTB at 1-800-387-1193 or GST at 1-800-959-1953.



### Budget 2007 Stands

The Budget delivered on March 19, 2007, can be checked out [in detail](#). As it stands, there doesn't appear to be a federal election coming soon. You can also check out [Evelyn Jack's review](#). For further information, contact the [Department of Finance](#) at 613-995-2855.



### CRA Updates and Mailing Lists

Did you know that CRA has several mailing lists? One of them is called [What's New](#), which pretty well speaks for itself. This gives the subscriber the latest happenings in the world of Canadian taxes from CRA's perspective. It's not just for pros like me but also for taxpayers like you. It's free, so take full advantage of it!



### Temporary Interruption in Processing of GST/HST Refunds

In the last edition of the [Tax Tipper](#), we informed you about the new [GST/HST processing system](#) being implemented on April 10, 2007. Delays in processing claims/returns may occur from March 19 to April 9 to accommodate the conversion to the new system. Note that payments are still required by normal deadlines. For further information, contact the department at 1-800-959-5525!



### CRA Offers New E-Tool for Businesses

Are you self-employed, do you run a small business, or are you about to? CRA is offering a new product that will benefit both small businesses and individuals—a CD-ROM that showcases the electronic services available on the [CRA website](#) for businesses and self-employed individuals, including forms, e-services, tax tips, and more. To get your own, contact the CRA's Business Enquiries line at 1-800-959-5525 or go onto [the web](#).



### Transit Pass Webpage

CRA now has a webpage—[www.transitpass.ca](#)—with details about claiming your transit passes for 2006 and beyond. You should keep all your receipts and submit the total for each year. For further information, contact CRA at 1-800-959-8281!



### 2006 Tax Filing Deadline the End of April!

The deadline for most personal returns is now 30 days away. Waiting until the last minute to do your taxes is never a good idea, especially if you need them assessed soon. Once you're ready to file your 2006 return, make arrangements TODAY rather than on April 29. I am jammed to the rafters with appointments, and you may have to wait weeks before getting in. Take advantage of our email, fax, phone, or mail service. The days of office locations and 9-5 hours are becoming a thing of the past, and regrettably businesses stuck in yesterday's mode will get left there. Most clients are demanding more options, and—no surprise—appointments are becoming a thing of the past, too!



### Direct Deposits

Some of you have experienced direct deposit set-up problems with *E-File* this tax season. If for some reason your direct deposit request is rejected, you can fill out the [T1-DD form](#) and fax it to [your tax centre](#) or use your [epass](#) to update your banking information. You may also want to inform the call centre if your return was filed with the wrong banking information, so they can hold the refund until your new information is processed. I don't know what the problem, but I am looking into it!



## Top Ten Trivia About Easter

Courtesy of [www.everythingeaster.com](http://www.everythingeaster.com)

We at the **Tax Tipper** like to feature the **Top Ten**. We are all used to the top ten on the radio music scene. Our **Top Ten** is designed to keep things interesting for our clients. With Easter almost here, have you ever wondered about some of the facts around it? Below you will find out some things I'll bet you never knew. I trust you will find them interesting!

1. Each Easter season, Americans buy more than 700 million Marshmallow Peeps, shaped like chicks, as well as Marshmallow Bunnies and Marshmallow Eggs, making them the most popular non-chocolate Easter candy.
2. As many as 4.2 million Marshmallow Peeps, bunnies, and other shapes can be made each day.
3. Ham came to be the traditional favourite for Easter dinner because in pre-refrigeration days, hogs were slaughtered in the fall and cured for six to seven months. Just in time for Easter dinner!
4. In 1878, President Hayes and his wife, Lucy, officially opened the [White House](#) grounds to the children of the area for egg rolling on Easter Monday.
5. The most famous decorated Easter eggs were those made by the well-known goldsmith, Peter Carl Faberge. In 1883, the Russian Czar, Alexander, commissioned Faberge to make a special Easter gift for his wife, the Empress Marie.
6. The largest Easter egg ever made was constructed in Vegreville, Alberta. It weighed 5,000 pounds, and was 25.7 feet long.
7. Americans spend \$2 billion on Easter goodies, and eat 7.1 billion pounds of Easter goodies each year—with 60 million chocolate bunnies being sold each Easter.
8. The name Easter comes from Eostre, an ancient Anglo-Saxon goddess, originally of the dawn. In pagan times, an annual spring festival was held in her honour. Some Easter customs have come from this and other pre-Christian spring festivals. Others come from the Passover feast of the Jews, observed in memory of their deliverance from Egypt.
9. Yellow Peeps are the most popular, followed by pink, lavender, blue, and white.
10. In 1953, it took 27 hours to create a Marshmallow Peep. Today it takes six minutes.

[Send us your interesting Top 10 list.](#)

## Researching Tax Rules and Regulations

Last time, we featured Kelley Keehn, financial expert, speaker, radio host, columnist, and corporate trainer. This time, I am delighted to feature Eileen Reppenhagen, CGA, also known as the 'Tax Detective.'

All of us have had to ask a professional for help. Why? Because professionals understand some things much better than we do. I know this as well as anyone because I rely on experts to help me get my job (and other things) done so that I can give you the service you deserve.

**Eye of the Expert** features professionals to help you get the most on a particular subject. While it is usually tax-related, sometimes it will be more focused outside the realm of taxes because that's what these experts are good at.

Both Eileen and I write for a national e-magazine called *Pro Connections*, which helps tax pros improve their service to clients. She was helpful in getting the **Tax Tipper** going last year, so thank you, Eileen.

Since 1986, Eileen Reppenhagen has been passionate and vocal about taxpayers' rights to education about tax. She has a long list of accomplishments:

Toastmasters' Advanced Communicator Gold; past president of her CGA chapter; recipient of the J.M. MacBeth Award of Merit; CGA BC (1993); contributor to CGA Canada Public Practice Manual on forecasting and projections, 'Future Oriented Financial Information' (1999); participant in CGA Canada's video, *Taking Care of Business* (2000).

Not only is Eileen a successful accountant, she is also an accomplished writer and speaker. You will find recent articles in various publications listed on [her website](#). Known to be on the leading edge, fun, and entertaining, Eileen delivers stimulating, practical presentations that inject clarity, understanding, and humour into confusing topics. Her audiences include non-profit groups, accountants, and health-care professionals.

Eileen is a proud member of the Certified General Accountants' Association of BC, CRA's Disability Advisory Committee, Intuit's Voice of Advisor Council, and CGA Richmond/South Delta Chapter. She is Treasurer for Delta Toastmasters' Club 1924 and serves her Toastmasters' District as Area 51 Governor. Be prepared to take notes as Eileen explains!

## Tax Credits for Persons with Disabilities, Infirmities, and Medical Expenses

By Eileen Reppenhagen, CGA, Speaker, Author, Tax Researcher, and Tax Detective



As you approach the 2006 tax filing season, families who support persons with disabilities, as well as those persons, should be aware of the new RC4064 Medical and Disability-Related

Information Guide released in mid-January. Tax credits for families are explained in this new guide in a fresh, new way as a result of consultation with the Disability Advisory Committee in 2005 and 2006.

In addition to this guide, there are several other places to look for information about tax credits. One is the TD1, which lists most of the credits, and, along with the T1213, is a way to reduce the tax withheld at source so you can afford to pay your bills during the year if you qualify for any of the credits listed on that form. The T1213 must be pre-approved by CRA. A second source of information is the General Tax Guide, and a third is something you would never know about.

It is an Interpretation Bulletin, IT 513 Personal Tax Credits, which discusses support and what that means in the appendix.

All of these are posted and searchable by their form number on the Canada Revenue Agency's website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). To make it easier, I have provided a long list of links on page 6 that should address some of your specific concerns about common topics. Oh, yes, if your T4 has a new box—Box 85—that is a medical expense you can claim on either spouse's tax return. It is the premiums on your extended health and dental paid by you from your net pay. This year, that box is optional. If you know that you paid premiums through your payroll department and this box is not completed, go back and ask them to fill it in for you, or the alternative is to ask them to write a letter so you can claim these premiums as a medical expense.

*Continued on page 6*

The other news of note is that the Canada Revenue Agency's website administration has made a major effort to list medical expenses for all of the various medical expenses listed in the Income Tax Act in section 118.2(2) and those under Regulation 5700 in both the RC4064 and on their website under "M." Medical expenses for glasses, dental, chiropractor, those are for everyone. Only some of the medical expenses require that you have been labeled as disabled or infirm. Most require a prescription or certification by a qualified practitioner. The challenge may be that, in your province or territory, there is no licensing for certain practitioners. There should be a list forthcoming in the next year of who is licensed and which province or territory they are licensed in. Even more convenient, link through *Individuals* and down into *Life Events* and from there to what to do when someone becomes disabled:

<http://www.cra-arc.gc.ca/tax/individuals/segments/disabilities/menu-e.html>

You will find a few hours' reading material that should satisfy your curiosity. The challenge is to document claims for complex items like medical travel or therapy where you require four different things: the disability tax credit, a prescription, someone who is qualified to administer the therapy, and the receipt for the purchase of the therapy.

The employment links below will generate discussion as this is a very uncomfortable topic in a country challenged by a huge underground economy, especially in the caregiver arena. The liability to families if there is an accident or injury is enormous. WCB takes no prisoners, and your house insurance coverage may not be effective if you have not been complying with payroll and also notifying them that you have employees in your home or out with your charges. Then payroll compliance and employment standards take a kick at the can.

RC4064: <http://www.cra-arc.gc.ca/E/pub/tg/rc4064/README.html>

T2201: <http://www.cra-arc.gc.ca/E/pbg/tf/t2201/t2201-06e.pdf>

TD1: <http://www.cra-arc.gc.ca/E/pbg/tf/td1/td1-07e.pdf>

TD1 WS: <http://www.cra-arc.gc.ca/E/pbg/tf/td1-ws/td1-ws-07e.pdf>

T1213: <http://www.cra-arc.gc.ca/E/pbg/tf/t1213/t1213-04b-e.pdf>

T929: <http://www.cra-arc.gc.ca/E/pbg/tf/t929/README.html>

Attendant care: <http://www.cra-arc.gc.ca/E/pub/tp/it519r2-consolid/README.html>

Seniors with DTC: <http://www.cra-arc.gc.ca/newsroom/factsheets/2003/april/seniors-e.pdf>

Travel: <http://www.cra-arc.gc.ca/tax/individuals/topics/income-tax/return/completing/deductions/lines300-350/330/allowabletravel-e.html#Top>

Travel rates: <http://www.cra-arc.gc.ca/tax/individuals/topics/income-tax/return/completing/deductions/lines248-260/255/rates-e.html>

IT 513 Personal Tax Credits: <http://www.cra-arc.gc.ca/E/pub/tp/it513r/it513r-e.html>

Employment relationships: <http://www.cra-arc.gc.ca/agency/resourcekit/individuals/general-relationships-e.pdf>

Employee or self-employed: <http://www.cra-arc.gc.ca/E/pub/tg/rc4110/README.html>

T4115: Social assistance income report is added to this list as a heads up for organizations with boards that fund families to hire caregivers. A T5007 is required to be prepared for funding provided by non-profits or government for respite or attendant care for employees paid as a medical expense under section 118.2(2)(b.1) if the patient is not certified as disabled and no SIN # / T4 issued to caregiver: <http://www.cra-arc.gc.ca/E/pub/tg/t4115/t4115-06e.pdf>. The potential liability for boards who do not comply with the requirement to issue T5007s is potentially crippling to the organization they work to support.

Eileen welcomes your comments and can be contacted in Tsawwassen, BC, at 604-943-7414

[eileen@taxdetective.ca](mailto:eileen@taxdetective.ca)

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

## Just Asking? ... Just Answering!

Real People with Real Questions About Real Situations



### To Do or Not to Do My Own Tax Return

Dear Neel,

I am a single parent with one child, and my friend told me to try doing my own tax return this year. I have always taken my return to a place in my neighbourhood, and he seems to do a good job for \$150. I only have a few T4s, childcare, donations, and RRSPs, so I don't think it's too difficult. But I've always had a bit of doubt in my mind. What would you recommend, as I would like to save the money? I'm not an accountant or even close to it!

Linda H.

Dear Linda,

There are two schools of thought on this, and I will explain as best I can to help you make a decision.

First of all, technology and customer support from software companies and CRA have really come a long way, especially in the last five years. Because your return sounds basic, as long as you have a working knowledge of English (or French), understand basic math, and are comfortable using a computer, you should consider doing it yourself as your friend recommended. Check out our handout, [10 Ways to Get Free Help at Tax Time](#). If you are unsure of yourself the first few times, many tax pros will review your return for you, sometimes even for free.

On the other hand, it's not everybody's bag, or it can be too intricate. That's when it's best to hire a professional because the fees are well worth it. Believe it or not, the demand for tax preparation has been on the rise for years because new laws keep getting added or changed, and the average person may find it overwhelming. All the best either way!



### Pre-assessment Reviews

Dear Neel,

My accountant e-files my return each year, and I always get asked for my donation receipts, because I suppose \$6,500 contribution on \$50,000 income is considered high. With the exception of one year when I lost a receipt for \$300 (which I found later), I have always received the refund claimed. I really don't feel like going through this again as it adds weeks (sometimes months) to my refund. I was wondering if there is a way around it?

Bobby J.

Dear Bobby,

I am glad you asked this because I was in a meeting with CRA when this exact question came up. The representative told us the taxpayer can request that a pre-assessment be waived if the taxpayer has an acceptable compliancy rate (that means all their claims have been provable in the past) from earlier pre-assessments. Now, please understand that this does not grant the taxpayer a receipt holiday, and it's not audit amnesty from this point on. It is a privilege granted to those who have proved their high claims are trustworthy; they are still subject to [audits](#) at any time. I commend you for maintaining good records while being generous to others. Keep up the good work!

*Continued on page 8*



## Getting the Right Pro and Reporting the Wrong

Dear Neel,

I seem to have the worst luck in finding the right accountant. I left the one I was using because every

time I called him, he sent me a bill for \$800 for the wrong answer. I thought he was totally useless, considering I could ask my six-year-old and get a better answer, but the next guy I hired made him look like a saint. He not only took all my records but a \$2,000 retainer as well and then disappeared. I run a small business and would appreciate your insight!

Terry P.

Dear Terry,

It's tragic when these things happen, as most I know in the business have a good standard of ethics and work hard for their clients' money. So, please don't get the impression that the industry is run this way. I cannot give you too much insight into the first case, as I would need more details on what information was exchanged to cause the wrong answer. On the invoicing side, the industry is not regulated regarding fees, and accountants are free to charge what they want.

I have a handout called [\*10 Ways to Assess a Tax Consultant's Fees\*](#), but it is only a guide and not written in stone. Regarding the second case, it is unacceptable for the accountant to take your property without your permission, and you should report him to the police. Also, CRA recently started an initiative to [\*report unscrupulous tax preparers\*](#). Really, people like this don't do anybody a favour, and the sooner they are brought to justice, the better for all. Hope this clarifies things!

**Are You Just Asking tax questions?**

**Neel can Just Answer them.**



## Just the Facts, Ma'am (or is it Man?)

Did you know that?

1. Our galaxy has approximately 250 billion stars.
2. There are approximately 2,700 different species of mosquitoes.
3. Sea water is approximately 3.5 percent salt.
4. There are approximately 250,000 sweat glands in your feet.
5. The poisonous copperhead snake smells like fresh cut cucumbers.
6. There are approximately 9,000 taste buds on the tongue.
7. There are approximately 75,000,000 horses in the world.
8. The average person laughs about 15 times a day.
9. You need approximately 2,000 berries to make one pound of coffee.
10. Dill seeds are so small that approximately 10,000 dill seeds would be required to make an ounce.

Got an interesting fact?

**Email it to us!**





## Flow-Through Shares May Have Unintended Results at Death

By Evelyn Jacks



**Winnipeg, MB.** Many tax and financial planners work with clients who purchase partnership units in a limited partnership which invests in flow-through shares in a principal business corporation. It pays to know the rules in advance when it comes to reporting results on terminal returns for these assets, as sometimes executors are surprised—unpleasantly.

Capital property owned by an individual in a non-registered account is deemed to be disposed of immediately before death at its fair market value (FMV). This deemed disposition may result in a capital gain or loss. In the case of limited partnership units, the ACB is calculated from original cost, including commissions or legal fees on acquisition, plus or minus certain adjustments made while the units were owned. One of these adjustments increases the adjusted cost base by income allocated to the limited partner and decreases the adjusted cost base by losses allocated to the limited partner. Another adjustment decreases the adjusted cost base by the partner's share of the Canadian Exploration Expenses incurred by the partnership in its fiscal year.

A problem can arise where a partner dies during the partnership's fiscal year. The first tax period of an

estate begins on the day after a person dies and ends at any time within the next twelve months. If the partner dies on any day other than the end of the partnership's fiscal period, it will be the estate which is allocated the CEE deduction in the year of death, as well as any carry-forward opportunities for use of the deduction against future income, causing unintended results on the terminal return.

Where this happens, the adjusted cost base of the partnership interest reflected on the terminal return does not take into account the CEEs allocated to the estate.

Note that the deemed disposition at FMV is avoided where the partnership interests pass to a Canadian resident spouse or common-law partner, in which case the deemed disposition is accounted for at adjusted cost base. It is possible to elect out of this roll-over.

Where Canadian resident beneficiaries receive partnership units in settlement of a capital interest in the estate, units received will have been acquired at a cost equal to the ACB at the time of their distribution from the estate.

See the new publications listed below for more information.

*Check them out!*

### New Publications from CRA

**T4068: Guide for the T5013 Partnership Information Return, 2006**

**T2200: Transfer from an RRSP or RRIF to another RRSP or RRIF on Marriage Breakdown**

**T1006: Designating an RRSP Withdrawal as a Qualifying Withdrawal**

For more information or to interview The Knowledge Bureau, please contact

[The Knowledge Bureau Inc.](#)

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# Easter Greek Lamb

Courtesy of [www.easterrecipes.org](http://www.easterrecipes.org)



## Ingredients

- 5 lb leg of lamb – boneless
- 1 cup of olive oil
- 1/2 cup red wine vinegar
- 2 tablespoons garlic – minced
- 1/2 cup parsley – chopped
- 1/2 cup dill – chopped
- 4 tablespoons oregano – rubbed
- Black pepper



## Directions

Whisk together the oil, vinegar, garlic, parsley, dill, oregano, and pepper.  
 Butterfly the lamb and pepper generously on both sides. Cut some slits in the meat. Marinate the lamb for 2 to 24 hours.  
 Drain marinade from lamb and put lamb in 425 F oven in a shallow roasting pan for about 45 minutes. You want an internal temperature of 135 F. Let the lamb rest before serving.

*Send us your scrumptious recipe!*



**ComParrot** by Bonnie J. Malcolm *Can you spot 12 differences between these pictures?*

*Solution: 1. Spot on parachute is missing. 2. Sign on tanker truck is missing. 3. Bush appears below man. 4. Extra string on man's parachute. 5. Tree beside house is colored in. 6. Roof on house is colored in. 7. Buoy in lake is colored in. 8. Tail on plane is colored in. 9. Car has moved. 10. Parachute in background has moved. 11. Truck in background has moved. 12. Truck is facing opposite direction. 12. Bird's wing is different.*

## Yes, This Really Happened!

Quite often, I get asked if I run into any extraordinary cases. Like most professionals, my answer is an unqualified “Yes!”

Now, you may be thinking I’m going to spill the beans in this column called *Yes, This Really Happened!* and tell you the goods. Sorry, can’t do that for confidentiality reasons (I can just see you saying, Duh!). All I can say is, my comments range from “That’s incredible!” (like that TV show years ago) to “Am I seeing straight?” And, believe me, even Simon and Schuster couldn’t print some of the stuff I come across!

Now that I’ve brought up the subject, I’m going to do the next best thing and share some stories I run across from time to time. So, hope these make your day, and let’s never forget—it takes more than one person to populate this planet!

### Pooch Swallows \$5,000 Snack

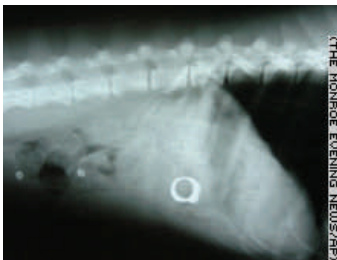
**RAISINVILLE TOWNSHIP, Michigan** (AP) — Tina Burlett thought someone broke into her house and stole her custom-made, \$5,000 wedding ring, so she called the police.

But Burlett’s grandmother had a different suspect in mind: the family pooch.

X-rays proved the grandmother right. The valuable bauble was inside the belly of Burlett’s pit bull, Missy, who has a taste for diamonds.

“I couldn’t believe it,” Burlett told *The Monroe Evening News* for a story Thursday. “I didn’t think so at the time, but it’s funny now.”

Missy had previously been caught gnawing on VCRs, electric blankets, and even Burlett’s diamond earring.



Burlett thought someone had stolen her wedding ring, but X-rays of Missy's stomach showed otherwise.



Tina Burlett shows off her diamond wedding ring beside her dog, Missy, in Raisinville Township, Michigan.

Dr. Linda Fung of the Country Creek Animal Hospital said she was not surprised to learn that Missy swallowed jewellery.

“I did have a dog eat a watch once,” Fung said. “Animals swallow a lot of stuff. It’s not an unusual thing. We just made her throw it up.”

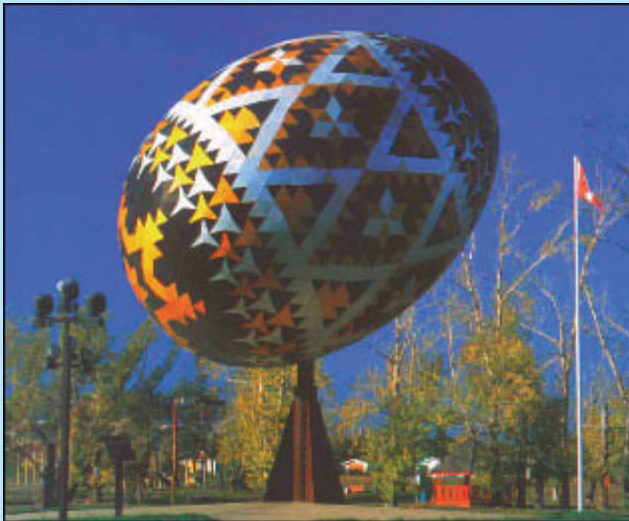
Fung gave Missy some peroxide and the ring came out intact.

© The Associated Press February 9, 2007



*Send us your exciting story!*

# It's a Photo Finish! The World's Largest Easter Egg!



Vegreville, Alberta, Canada is the site of the largest Easter egg in the world. The Easter egg, or Ukrainian *Pysanka*, was constructed in 1975 to commemorate early Ukrainian settlements in an area east of Edmonton. The unique nature and complicated geometry of the egg shape made the design of the *Pysanka* a highly complex undertaking. Professor Ronald Resch, a computer scientist at the University of Utah, agreed to take on the design project. Professor Resch was responsible for the entire *Pysanka* concept, which required the development of new computer programs. The *Pysanka* is really an immense jig-saw puzzle containing 524 star patterns, 2,206 equilateral triangles, 3,512 visible facets, 6,978 nuts and bolts, and 177 internal struts!

## Egg Facts

Egg Width: 25.7 feet	Egg Height: 18.3 feet
Total Height: 31.6 feet	Material: Aluminum skin
Turns like weathervane	Weight: 5,000 pounds
Star Patterns: 524	Triangular Pieces: 2,206
Visible Facets: 3,512	Nuts and Bolts: 6,978
Internal Struts: 177	Man Hours: 12,000

Courtesy of the [Town of Vegreville](#)

[Send us your fascinating photo or story.](#)

## Client Corner

### *It's YOUR Say*

Five years ago, I was a newspaper editor, and Neel needed my skills to help create the tax booklets on his website for [Businesses](#), [Employees](#), [Landlords](#), [Investors](#), etc. Since then, not only have thousands benefited from PTC Canada's expertise, but I just had to become a client. It has been exciting to see how PTC Canada has evolved into a world-wide service from our small town of Vulcan, Alberta. Don't go it alone at tax time. I've run my own enterprise for years now, and without Neel's advice on deductions and how to structure the business, I would lack the edge so many seek. The e-services offered by PTC Canada have made tax filing efficient and comparatively painless. As a client, the future looks good, and I highly recommend getting on board!

**Adam Uttley**  
**Owner, Adam's Photography**  
**Vulcan, Alberta**  
**Client since 2003**



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