



[Newsroom](#) > [Convictions](#)

## Ottawa dentist fined \$360,000, sentenced to house arrest, and community service for tax evasion

**Ottawa, Ontario, July 20, 2012...** The Canada Revenue Agency (CRA) announced today that on July 19, 2012, Dr. Christine Tanyan, an Ottawa dentist, pleaded guilty to one count of tax evasion in the Ontario Court of Justice in Ottawa. Dr. Tanyan was fined \$360,000, representing 75% of the federal taxes that she attempted to evade. Dr. Tanyan also received a conditional sentence of two years less a day, which includes 12 months of house arrest, and 120 hours of community service. The fine has since been paid in full.

A CRA investigation revealed that Dr. Tanyan purposely overstated the expenses she claimed on her 2003 to 2008 income tax returns by \$1,690,998 using three schemes; she double claimed reimbursed expenses, claimed personal expenses as business expenses, and claimed unsupported expenses. In doing so, Dr. Tanyan evaded paying \$483,074 in federal income taxes during the six-year period.

The preceding information was obtained from the court records.

"Canadian taxpayers must have confidence in the fairness of the tax system," said Darrell Mahoney, Assistant Commissioner of the Ontario Region of the Canada Revenue Agency. "To maintain that confidence, the Canada Revenue Agency is determined to hold tax evaders accountable for their actions."

When taxpayers are convicted of income tax and GST evasion, they still must repay the full amount of taxes owing, plus interest and any civil penalties that may be assessed by the CRA. In addition, the court may fine them up to 200% of the taxes evaded and impose a jail term of up to five years.

Taxpayers who have not filed returns for previous years, or who have not reported all of their income, can still voluntarily correct their tax affairs. They may not be penalized or prosecuted if they make a valid disclosure before they become aware of any compliance action being initiated by the CRA against them. These taxpayers may only have to pay the taxes owing, plus interest. More information on the Voluntary Disclosures Program (VDP) can be found on the CRA's Web site at [www.cra.gc.ca/voluntarydisclosures](http://www.cra.gc.ca/voluntarydisclosures).

Further information on convictions can also be found in the Media Room on the CRA website at [www.cra.gc.ca/convictions](http://www.cra.gc.ca/convictions).

-30-

For media information:

Rebecca Merrett  
Communications Manager  
(613) 961-2081

Date Modified: 2012-07-23