

Appendix I: Probit Regression Analysis of Judicial Decision Making of Supreme Court of Canada Income Tax Cases

| | Probit Regression Outputs for Judicial Voting Models in | | | |
|--|---|---|-----------------|--------------------|
| | Unanimous Cases | Nonunanimous Cases | Unanimous Cases | Nonunanimous Cases |
| | Coefficient | Coefficient | dF/dx | dF/dx |
| Prior Taxpayer Win | 0.813 (0.629 - 0.998)** | -0.198 (-0.480 - 0.083) | 0.309 | -0.077 |
| Post-Charter Era | 1.026 (0.814 - 1.237)** | -0.010 (-0.471 - 0.450) | 0.390 | -0.004 |
| Laurier ('96-'11) | 0.608 (0.381 - 0.834)** | 0.924 (0.411 - 1.437)** | 0.238 | 0.347 |
| King ('21-'30) | 0.688 (0.465 - 0.911)** | 0.560 (0.089 - 1.030)* | 0.269 | 0.220 |
| King ('35-'48) | 0.012 (-0.312 - 0.337) | 0.123 (-0.322 - 0.568) | 0.005 | 0.049 |
| St. Laurent ('48-'57) | -0.320 (-0.600 - -0.041)* | 0.774 (0.212 - 1.336)** | -0.113 | 0.300 |
| Pearson ('63-'68) | -0.108 (-0.409 - 0.193) | 0.979 (0.048 - 1.910)* | -0.040 | 0.364 |
| Trudeau ('68-'79) | -0.237 (-0.469 - -0.005)* | 0.261 (-0.400 - 0.923) | -0.084 | 0.104 |
| Trudeau ('80-'84) | -0.492 (-0.710 - -0.275)** | 0.131 (-0.357 - 0.619) | -0.162 | 0.052 |
| Chrétien ('93-'03) | 0.411 (0.187 - 0.636)** | 0.270 (-0.856 - 1.397) | 0.160 | 0.107 |
| Ontario | 0.075 (-0.090 - 0.239) | 0.254 (-0.119 - 0.626) | 0.028 | 0.100 |
| Not Ontario/Quebec | -0.080 (-0.255 - 0.094) | 0.576 (0.185 - 0.968)** | -0.030 | 0.226 |
| Served on Trial Court | -0.279 (-0.453 - -0.104)** | -0.704 (-1.109 - -0.300)** | -0.101 | -0.261 |
| Served on Appeal Court | 0.082 (-0.154 - 0.319) | -0.192 (-0.553 - 0.168) | 0.031 | -0.074 |
| Served on Both Courts | 0.094 (-0.172 - 0.360) | -0.078 (-0.651 - 0.494) | 0.035 | -0.031 |
| Taught Law Full Time | 0.071 (-0.130 - 0.273) | 0.443 (0.012 - 0.873)* | 0.027 | 0.175 |
| Taught Law Part Time | -0.099 (-0.246 - 0.049) | 0.558 (0.233 - 0.883)** | -0.036 | 0.219 |
| Entrepreneurial Experience | 0.232 (0.024 - 0.439)* | -0.665 (-0.936 - -0.394)** | 0.088 | -0.239 |
| Educated in U.S. | -0.124 (-0.414 - 0.166) | -0.775 (-1.264 - -0.285)** | -0.045 | -0.271 |
| Educated in U.K. | -0.162 (-0.363 - 0.040) | -0.494 (-0.907 - -0.081)* | -0.059 | -0.185 |
| Educated in France | -0.346 (-0.537 - -0.155)** | -1.815 (-2.380 - -1.249)** | -0.120 | -0.432 |
| Constant | -0.709 (-1.042 - -0.376)** | -0.293 (-0.892 - 0.305) | | |
| Observations | 1465 | 460 | 1465 | 460 |
| Robust 95% confidence intervals in parentheses | | * significant at 5%; ** significant at 1% | | |

Appendix II: Multinomial Logistic Regression Analysis of Tax Court of Canada Income Tax Cases

| Socio-demographic Characteristics | Propensity of Voting for Taxpayers | Propensity of Voting Partially for Taxpayers and Partially Against Taxpayers |
|--|------------------------------------|--|
| <i>Political Ties</i> | -0.419 (-0.692 - -0.147)** | -0.555 (-0.905 - -0.205)** |
| <i>Regional Ties, Ontario</i> | -0.051 (-0.360 - 0.257) | -0.179 (-0.505 - 0.147) |
| <i>Regional Ties, Areas Other Than Ontario and Quebec</i> | -0.244 (-0.649 - 0.162) | -0.04 (-0.442 - 0.362) |
| <i>Law-Teaching Experience, Full-time</i> | -0.712 (-1.291 - -0.134)* | -1.082 (-1.743 - -0.421)** |
| <i>Law-Teaching Experience, Part-time</i> | 0.455 (0.252 - 0.657)** | 0.342 (0.008 - 0.676)* |
| <i>Prior Judicial Experience</i> | 0.684 (0.294 - 1.074)** | 0.421 (-0.036 - 0.879) |
| <i>Entrepreneurial Experience</i> | -0.045 (-0.332 - 0.242) | -0.461 (-0.965 - 0.042) |
| <i>International Education, U.S.</i> | 1.021 (0.619 - 1.422)** | 0.475 (-0.019 - 0.969) |
| <i>International Education, Outside U.S. and Canada</i> | 0.229 (-0.168 - 0.626) | -0.351 (-0.819 - 0.118) |
| <i>Gender</i> | 0.1 (-0.148 - 0.348) | -0.506 (-0.837 - -0.175)** |
| <i>Community Participation</i> | 0.5 (0.282 - 0.719)** | 0.417 (0.052 - 0.783)* |
| <i>Tenure</i> | 0.073 (0.029 - 0.117)** | 0.056 (0.000 - 0.112)* |
| <i>Square Term of Tenure</i> | -0.005 (-0.007 - -0.002)** | -0.003 (-0.005 - -0.000)* |
| <i>Government Law Practice</i> | 0.629 (0.378 - 0.880)** | 0.375 (0.032 - 0.718)* |
| <i>Years in Government Law Practice</i> | -0.049 (-0.082 - -0.015)** | -0.026 (-0.082 - 0.031) |
| <i>Square Term of Years in Government Law Practice</i> | 0.001 (0.000 - 0.002)** | 0.001 (-0.001 - 0.003) |
| <i>Private Law Practice</i> | 0.071 (-0.228 - 0.370) | -0.735 (-1.200 - -0.271)** |
| <i>Years in Private Law Practice</i> | -0.008 (-0.040 - 0.024) | 0.03 (-0.035 - 0.095) |
| <i>Square Term of Years in Private Law Practice</i> | 0.001 (-0.000 - 0.002) | -0.001 (-0.002 - 0.001) |
| <i>Constant</i> | -1.254 (-1.873 - -0.636)** | -0.798 (-1.325 - -0.272)** |
| <i>Observations</i> | 3867 | 3867 |
| <p><i>Notes:</i> The reference category is propensity of voting against taxpayers. Robust 95% confidence intervals in parentheses. * significant at 5%; ** significant at 1%. The square terms are used to calculate the inflection points.</p> | | |

Appendix III: Socio-demographic Characteristics of 25 Current Tax Court of Canada Judges, 2007

| Judges | pm | won | wnotonqc | tflaw | tplaw | judcode | ownfirm | edoutus | edoutothers | gender | network | tenure | govlaw | govlawyrs | privlaw | privlawyrs |
|----------------|----|-----|----------|-------|-------|---------|---------|---------|-------------|--------|---------|--------|--------|-----------|---------|------------|
| Angers | ■ | | ■ | | | | | | | | | 6 | | 0 | ■ | 25 |
| Archambault | | | | | | | ■ | | | | | 14 | | 0 | ■ | 17 |
| Beaubier | | | ■ | | | | | | | | | 17 | | 0 | ■ | 28 |
| Bédard | ■ | | | | | | ■ | | | | ■ | 4 | | 0 | ■ | 30 |
| Bell | | | ■ | | | | ■ | | | | ■ | 16 | ■ | 4 | ■ | 32 |
| Bonner | ■ | ■ | | | | | | | | | | 29 | ■ | 11 | ■ | 6 |
| Bowie | ■ | ■ | | | | | | | | | ■ | 12 | ■ | 19 | ■ | 1 |
| Bowman | | ■ | | | | | ■ | | | | ■ | 16 | ■ | 9 | ■ | 20 |
| Campbell | ■ | | ■ | | | | | ■ | | | | 7 | | 0 | ■ | 24 |
| Dussault | | | | ■ | ■ | | | ■ | | | | 17 | | 0 | | 0 |
| Hershfield | ■ | | ■ | ■ | ■ | | | ■ | | | ■ | 7 | ■ | 3 | ■ | 14 |
| Lamarre | ■ | | | | | | | | | ■ | ■ | 24 | ■ | 1 | ■ | 1 |
| Lamarre Proulx | | ■ | | | | | | | | ■ | | 19 | ■ | 24 | | 0 |
| Little | ■ | | ■ | | | | | | | | ■ | 5 | ■ | 4 | ■ | 35 |
| Margeson | | | ■ | | | | ■ | | | | ■ | 17 | | 0 | ■ | 21 |
| McArthur | ■ | ■ | | | | | | | | | ■ | 7 | | 0 | ■ | 33 |
| Miller | ■ | | ■ | | ■ | | | ■ | | | ■ | 6 | | 0 | ■ | 24 |
| O'Connor | | | | | | | | | | | | 14 | | 0 | ■ | 33 |
| Paris | ■ | | ■ | | | | | | | | ■ | 5 | ■ | 19 | | 0 |
| Rip | ■ | ■ | | | ■ | | ■ | | | | | 24 | ■ | 5 | ■ | 10 |
| Sarchuk | ■ | | ■ | | | | | | | | | 24 | ■ | 19 | ■ | 9 |
| Sheridan | ■ | ■ | | | | | ■ | | | | ■ | 4 | | 0 | ■ | 10 |
| Tardif | ■ | | | | | | | | | | ■ | 13 | | 0 | ■ | 12 |
| Teskey | | ■ | | | | | ■ | | | | | 19 | | 0 | ■ | 27 |
| Woods | ■ | ■ | | | | | | ■ | | ■ | ■ | 7 | | 0 | ■ | 27 |

Codes for Appendix III

- pm: Appointing prime ministers – Political Ties variable
- won: Worked in Ontario – Regional Ties variable
- wnotonqc: Worked in areas other Ontario and Quebec – Regional Ties variable
- tflaw: Taught law on a full-time basis – Prior Law Teaching Experience variable
- tplaw: Taught law on a part-time basis – Prior Law Teaching Experience variable
- judcode: Was a judge before – Prior Judicial Experience variable
- ownfirm: Founded own law firm – Entrepreneurial Experience variable
- edoutus: Educated in the U.S. – International Education variable
- edoutothers: Educated outside the U.S. and Canada – International Education variable
- gender: Female – Gender variable
- network: Social Networking variable
- tenure: Number of years sitting on Tax Court of Canada when decisions rendered – Tenure variable; the number reflects Tenure for 2007
- govlaw: Practiced law in government – Government Law Practice variable
- govlawyrs: Years in Government Law Practice variable
- privlaw: Practiced law in the private sector – Practice Law Practice variable
- privlawyrs: Years in Private Law Practice variable