

**FORM 301 Rule 301
Notice of Application**

APPLICATION

FEDERAL COURT

BETWEEN:

Perle Matthew
Applicant

and

The Attorney General
Canada Emergency Benefits Validation, Canadian Revenue Agency
Respondent

APPLICATION UNDER
Judicial Review

Notice of Application

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at Toronto.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must file a notice of appearance in Form 305 prescribed by the [Federal Courts Rules](#) and serve it on the applicant's solicitor or, if the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the [Federal Courts Rules](#), information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

November 23, 2024

Issued by:

Address of local office:

TO: The Attorney General, Canada Emergency Benefits Validation, Canadian Revenue Agency,
Address Unknown

Application

This is an application for judicial review in respect of
Canada Emergency Benefits Validation, Canadian Revenue Agency

Date of decision: 2024-10-25

description

download of Second review letter - no adjustment

Second review letter - no adjustment

Address: PERLE MATTHEW

114 BEVERLEY ST

TORONTO ON M5T 1Y2

Date: Oct 25, 2024

Account Number: XXX XX6 493

Reference Number: C0072427361-001-45

Hello,

Re: Second review for your Canada Recovery Benefit application

We are writing to advise you of our decision regarding your request dated April 23, 2023, for a second review of your Canada Recovery Benefit (CRB) application.

We have completed your request and have carefully considered all the information to support your CRB eligibility.

Based on our review, you are not eligible.

You did not meet the following criteria:

- You did not earn at least \$5,000 (before taxes) of employment and/or net self-employment income in 2019, 2020, or in the 12 months before the date of your application.

As you did not meet the eligibility criteria to qualify for CRB, any future CRB applications will be denied unless you can provide proof that you are able to satisfy the eligibility criteria.

As a result of this review, a request for reassessment of your 2020 and/or 2021 tax return(s) may be required if you were subject to a social benefit repayment. For more information on how to request a reassessment, visit: canada.ca/change-tax-return.

If you received a payment that you were not eligible for, you will be required to repay the amount. We understand that it may not be possible for you to pay your debt immediately and in full. We're here to help. The CRA offers various solutions tailored to your personal situation. In order to access these solutions, please call 1-833-253-7615 or visit us online at: canada.ca/resolving-debt-CRA

If you disagree with the result of the second review, you may apply to the Federal Court for a judicial review within 30 days of the date of this letter. For more information on judicial reviews, go to canada.ca/cra-judicial-review

Yours sincerely,

Abbigayle F.
Officer
Canada Emergency Benefit Validation

The applicant makes application for:

1. Declare the Applicant's Airbnb hosting activities constitute self-employment, qualifying as active business income.
2. Direct the CRA to reclassify the Applicant's income from rental to self-employment income for the relevant tax years.
3. Award relief of the \$24,000 sought by the CRA and costs in favor of the Applicant.

The grounds for the application are:

My Notice of Assessment for 2019 - falling within the 12 months before the date of my application Clearly shows that I did make over \$5000.

The reason for the requested exception is that before the outbreak of Covid 19, I was advised by my accountant to claim my income as rental income, even though I effectively run a small hotel business out of my home. My expenses at the time were such that it wasn't feasible to register for sole proprietorship business. I was in a grey area because I was registered with the City and paid through Airbnb. Airbnb remitted my HST and municipal short term rental taxes to the government for me. But the fact that these taxes are required, are an indication of services rendered – namely by myself – which are not required by long term rentals.

I am a disabled single mother with – at the relevant time - underage children and the Airbnb was my only source of income.

This application will be supported by the following material:

My letter of appeal to the CRA, 2019 Notice of Assessment, Airbnb Reservations (proof of income), Bank statements (proof of income), Medical Letter and recommendation from Dr. Martin Svihra and medical letter from family Dr Mirchandani. Canada Revenue Agency. (n.d.). *Rental income or business income*. Retrieved from <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/rental-income/you-have-rental-income-business-income.html>, Canada Revenue Agency. (n.d.). *Employee or Self-employed*. Retrieved from [Employee or Self-employed - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/employee-or-self-employed.html)

The applicant requests Canada Emergency Benefits Validation, Canadian Revenue Agency:

to send a certified copy of the following material that is not in the possession of the applicant but is in the possession of the Canada Emergency Benefits Validation, Canadian Revenue Agency

to the applicant and to the Registry: Proof of applicant not making a minimum of \$5000 in the 12 months prior to applying for the CRB when the notice of assessment shows otherwise.

2024-11-23

Perle Matthew

Perle Matthew

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Toronto, Ontario, Canada

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[SOR/2021-151, s. 22](#)

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