

## Notice of Application

APPLICATION

(Court File No.)

FEDERAL COURT

Lori Thompson

and

Canada Revenue Agency

APPLICATION UNDER 18.1 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 *(place where Federal Court of Appeal (or Federal Court) ordinarily sits)*.

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.

July 12, 2024

Issued by: (Registry Officer)

Address of local office:

TO: Canada Revenue Agency  
1050 Notre Dame Ave,  
Greater Sudbury, ON  
P3A 5C1

## Application

This is an application for judicial review in respect of Canada Revenue Agency

On June 26, 2024, The **Canada Revenue Agency**, sent me a follow up letter that denied me for a second review request for eligibility to the **Canada Recovery Benefits; CRB, CRSB, and the CWLB. They stated no change to their decision in my eligibility with the letter they sent me on February 21, 2023.** I was denied for not meeting the eligibility criteria. CRA said in their letter that I had not earned at least \$5,000.00 (before taxes) of employment income or net self-employment income in 2019, 2020, or in the 12 months before the date of my first application. In respect of judicial review of the Revenue Canada Agency

The applicant makes application for: The request that CRA take the info provided to them is true and the facts real. CRA taxed me on the income I earned and collected the taxes but they say I did not earn the income.

The grounds for the application are: When I filed my 2019 taxes with Liberty tax office, was advised by the woman doing my taxes if I had not earned 10,000 in self-employment income it did not need to be reported as income earned. After later speaking with the CRA I found out I was misinformed and advised to reassess my 2019 taxes to show my earned income and was told to get a business number. I explained to the CRA agent I no longer had any receipts for expenses that I had since I was advised by the Liberty Tax Office, I didn't need to claim the income earned. The agent for CRA told me to estimate the amount I thought my expenses would have been and report them on my taxes. I tried to do this even though I wasn't sure what lines to report the income earnings or expenses on. I asked the CRA several times when calling and asking for help to report the income if I would be penalized for making several mistakes in trying to report my earnings for services rendered that I had earned. I was advised by the CRA it would not affect me in anyway unless I was to make several changes in the amount of 10 times or more, I believe they had said. I made several adjustments to my taxes which caused me to have several reassessments of my 2019 tax year to correct

the errors when trying to report the income earned. But after taking the advice of the CRA agent and estimate the amount I thought my expenses would have been, I realized that if CRA did an audit on my taxes I would not have any receipts to prove the expenses I was told to estimate I thought I had and required me to do another assessment of my taxes to correct that error. Therefore, I was not able to claim any expenses due to the fact I had no receipts to show proof of expenses for the tax year. I have provided documentation to CRA proving the income earned in self-employment which is above the \$5000 eligibility criteria.

This application will be supported by the following material:

- Copy of reassessment of 2019 taxes done through (Liberty Tax Office)
- List of services rendered/invoice of each person/client work done for with their names, addresses, phone numbers, dates work was completed, and payment received for the services rendered.
- Letters of recommendation/reference from individuals I did work for
- The Ad I had placed on Kijiji-showing/proving I was actively seeking and looking for work
- Receipts of payment received for services rendered
- Bank statements- showing e-transfers individuals had sent for payment of services rendered.
- I provided E-mails between individuals and myself, proving I had done work for the individuals and my services were required by the individuals. The emails also show the date and times they wanted the work done. I also provided e-mails between individuals and myself showing I was actively looking for work and responding to individuals that had posted work they had on Kijiji.
- Receipts for payment of services rendered
- Bank Statements showing some of the e-transfers of payments received

The applicant requests Canada 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 Revenue Agency to the applicant and to the Registry:

July 12, 2024

Lori Thompson  
8-77 York Street,  
Kingston, ON  
K7K 1P7  
(613) 532-1676

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