

**FORM 301 Rule 301
Notice of Application**

BETWEEN:

(Walid Banayot)

Applicant

and

(Canada Revenue Agency)

Respondent

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 Ontario*).

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.

(03-25-2024)

Issued by: (*Registry Officer*)

Address of local office:

TO: (*Canada Revenue Agency, PEI TC, Summerside PE, C1N 6A2*)

(*M. Ramsay: Team Leader. Taxpayer Relief Center of Expertise, Appeal Branch*)

(Separate page)

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of

(Canada Revenue Agency. Relief Decision for the tax years 1991, 1992)

(Decision Date of Feb 26, 2024, Reference number GB2224 1151 5552, where the relief was denied). Asking for a relief on the interest based on unfair assessment of the taxes applied from 1991-2024)

The applicant makes application for: *(Asking for a relief on the interest based on unfair assessment of the taxes applied from 1991-2024)*

The grounds for the application are:

- This is a 33-year-old case. The government gave me a tax rebate in 1991, 1992 for a research and development investment, then decided 2 years later to deny it, and ask for the money back.
 - *The Canadian Government should have never allowed this in the 1st place causing this big issue. Also, there is no evidence that the Canadian Government went after the research company to recoup its perceived tax debt rather than solely going after an individual.*
- There were 1000's of people involved. Lawyers were hired and the case continued for 33 years where I paid the lawyers approximately \$12,000.
 - *The Canadian Government made a relief of debt to 100's of participants based on the statute of limitation act, and the settlement offered in 1996.*
 - *In my case although I sent in my settlement acceptance, "See attached Doc 3" withdrawing my right to appeal, the Canadian Government continued to accrue interest to this date, ignoring my settlement acceptance. The government agreed to reduce the amount in 1996 by **\$15, 183.82** to \$12,504.94, after I signed the letter of settlement, In Aug 1996.*
 - *I never received a response to my letter from the Revenue Canada assuming that the debt was decreased.*
 - *The Government of Canada has manipulated the statute of limitation to it's liking for 33 years. I believe I am the only one in this scenario which is unfair treatment by Government officials.*
- The government paid me a rebate amount of \$19,474.89 in 1991, 1992.
 - *I have paid out pocket 4.25 times that amount since this issue was raised. That included payments to Revenue Canada in the amount of \$70,623.41 plus approximately \$12,000 in lawyers' fees.*

- *"See attached Doc's 4 & 5", that shows my payments over the course of this tax issue: Total. \$70,623.41. Note that Doc 4 amount is not reflected in Revenue Canada latest assessment.*
 - *I paid an amount of \$4.46 in 1996.*
 - *I paid an amount of \$691.44 in 1997.*
 - *I paid the amount of \$19.26 in 1999.*
 - *I have paid an amount of \$8343.65 in 2008, 2009 broken as follows.*
 - *\$1068.1*
 - *\$1111.55*
 - *\$1100*
 - *\$1111*
 - *\$1089*
 - *\$669.5*
 - *\$758.55*
 - *\$787.15*
 - *\$650*
 - *I have paid an amount of \$60,098 in 2015 broken as follows.*
 - *\$58,121*
 - *\$658.55*
 - *\$660.55*
 - *\$658.35*
- *Note that when the government of Canada contacted the IRS in 2015, the IRS contacted my company, put a hold on my Salary. The IRS ruined my reputation with Human Resources leading me to lose my job of 11 years in Sept Of 2015. I am blaming the Canadian Government for ruining my career with their inappropriate actions.*
- *My lawyers that I hired in 2015 requested documents from the Canadian Government with no feedback till now. Evidence of this non-response and the continued delays by the Canadian Government since 2015 is a manipulation as it continued to accumulate interest while blaming it on Covid.*
- *My lawyers requested the details of the accrued interest applied for per year, where it was never given. They suspect many errors in the calculation were made.*
 - *I did a straight calculation from the beginning of 1993 onwards, and it seems that Revenue Canada applied a 9% annual interest on the accumulated debt, which is not reasonable. So, the suspect here is that there is a big error in the calculation. Please have your team assess this carefully.*
- *Between 2015 - 2018 I never heard back from the government, assuming that the situation was settled, until I contacted the Canadian government to get my money back, and remove the lien on my property in Canada, since the amount was all paid in 2015 through the IRS. I was shocked again by the Canadian*

government, as they have been accumulating debt thinking that the settlement amount was not agreed.

- *Also, Revenue continued the application of interest during the Covid time where it's obviously in-human. Especially when I was out of work, with no response from Revenue Canada.*
- My lawyers told me in 2021 to call the government as the statute of limitation through an agreement with the IRS has expired on 04-01-2021, "See attached Doc 9".
 - *The Canadian government indicated that the statute has extended another 10 years since 2015, since the payment of \$58,121. Is this fair to have a statute of limitation for 33 years for one Canadian individual or a discrimination.*
- Ref response letter "Doc2 attached" Mr. David Conabree states that there is a Lien on my condo for \$76,066.85 where this amount is inaccurate / unjustified and should be removed immediately due to the above evidence.

So, in effect the government owes me \$31382 since 2015.

If I apply an annual interest of 5% since 2015 the government of Canada owes me today the amount of \$44,791

Appreciate your help in getting my money back and removing the lien on my property.

This application will be supported by the following material: *(List the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used.)*

Attachments:

Doc 1. Letter dated Feb 26, 2024, received on the decision denying the request for tax relief.

Doc 2. Letter dated Sep 28th, 2022, from David Conabree.

Doc 3. Letter of settlement sent to Gerard Boucher Aug 15, 1996.

Doc 4. Letter dated Apr 17th, 2008. The amount of \$2148 that was paid to Quebec Government should be reflected in the statement of account. It is not.

Doc 5. Statement of account of June 20, 2022, that shows that I owe Revenue Canada \$27,481.41 which has a lot of errors (no justification). No detailed breakdown of how and what the amounts of interest applied / calculated every year.

Doc 6. Shows two recent responses dated June 30th, 2021, and July 21st, 2022, from Revenue Canada where I never received a conclusion from this request, showing evidence of delays and non-response while continuing to collect interest.

Doc 7. Letter dated Sep 7th, 2022, based on my relief request.

Doc 8. Is my manual calculation (spreadsheet) assessment of what Revenue Canada owing me.

Doc 9. Agreement with the IRS showing expiration of the Statue of Limitations on 04/01/2021.

(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph:)

The applicant requests (*Revenue Canada*) 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 (*tribunal*) to the applicant and to the Registry: (*Detailed annual calculation of interest applied since 1991*)

(03-25-2024)



(Signature of solicitor or applicant)

(Walid Banayot, 211 S Francisca Ave, Unit B, Redondo Beach, California, 90277.
Telephone: 3104985295)

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



PEI TC, Summerside PE, C1N 6A2

Date Feb 26, 2024
Account Number XXX XX9 912
Reference Number GB2224 1151 5552

WALID BANAYOT
211 S FRANCISCA AVE
UNIT B
REDONDO BEACH CA 90277
USA

Dear Walid Banayot,

Subject: Third review - Relief decision for the tax years 1991 and 1992

I am responding to your request of July 11, 2022, asking us to reconsider our relief decision of June 22, 2015. In that decision, we partially approved your first request.

You are now applying for relief from the arrears interest.

I completed a third independent review of the facts and circumstances of this case and denied your request.

Canada's tax system is based on self-assessment that places the initial responsibility on taxpayers for filing complete and accurate returns and remitting any amounts owing on time. Taxpayers are expected to have a general knowledge of their obligations and to comply with any obligations they may have without notice or demand by the Canada Revenue Agency (CRA). When we receive an income tax return, we do a limited review so we can send a notice of assessment as quickly as possible. However, to protect the integrity of the self-assessment tax system, we review returns later to verify income reported and deductions and credits claimed. This shows that we are applying the tax laws fairly and consistently. It was your responsibility to ensure your returns were originally filed correctly.

Although many CRA agents may have been involved with your file, no changes have been made to your account since the reassessments in 1995/1996.

You mention that a letter dated July 5, 1995, from Objections, states that your file would be put in abeyance until CRA was in a position to complete the examination. There is no mention that the arrears interest will stop during that period of time. We have, however, as per our letter dated June 22, 2015, cancelled arrears interest from November 12, 2011 to June 22, 2015. On June 9, 2015, an amount of \$6,656.47 in arrears interest was cancelled for the 1991 tax year, and on July 15, 2015, an amount of \$9,091.57 in arrears interest was cancelled for the 1992 tax year.

According to our records, you were issued a letter dated July 29, 1996, stating that, if you returned the agreement letter by September 6, 1996, your tax liability as of June 28, 1996, would be reduced by \$15,183.82. This was also addressed in the letter from the CRA Assistant Commissioner, dated September 28, 2022, which states that the CRA records indicate that you did not agree to the CRA's settlement offer. The fact that you appealed directly to the Tax Court supports this determination, because one of the conditions of the settlement was that you waive your rights to appeal to the Tax Court.

Also, it was indicated on the letter dated August 25, 2011, that, as a result of the recent Federal Court of Appeal decision in *Bozzer vs The Canada Revenue Agency*, your request would be held in abeyance until the CRA reviewed its position on the ten year limitation period. The letter also stated that the Court said that the limitation period allows the CRA to cancel interest related to any tax year that accrued during the ten calendar years before the taxpayer relief request was made; however, this letter also did not indicate that the CRA would cancel the interest.

A review of the notes in our systems indicates that you were explained what the correct dates of the statute of limitation were, and that the lien would remain in place until the balance was paid in full. Furthermore a review of the documents from the Department of Treasury Internal Revenue Service included with your request states that an amount of \$80,110.40 was owed in 2014. According to our records, \$60,098.45 was received through the Internal Revenue Service (IRS). You were aware of the amount owed as you were in constant contact with the CRA.

The COVID-19 pandemic, which began in 2020, might have delayed receipt of the statements of account; however, it would not have prevented you from paying the balance owing. It should be noted that the CRA announced a waiver of arrears interest on existing debts from individual tax returns, due to COVID-19. This means that arrears interest did not accrue on the debt from March 18, 2020, to September 30, 2020.

Since Revenue Quebec and the CRA are two separate legal entities, any activity related to Revenue Quebec has no bearing on the CRA. If you disagree with a payment transaction on your Revenue Quebec statement of account, it is your responsibility to contact them.

It should be noted that the CRA announced a waiver of arrears interest on existing debts from individual tax returns, due to COVID-19. This means that arrears interest did not accrue on the debt from March 18, 2020, to September 30, 2020.

If you feel we did not properly exercise discretion during our review, you can ask for a judicial review. You can apply to the Federal Court for a judicial review within 30 days of the day you received this letter. For more information on judicial reviews and how to apply, call the Registry of the Federal Court at 1-800-663-2096. You can also find information on the Federal Court website www.cas-satj.gc.ca.

We charge daily compound interest on any unpaid balance. Go to canada.ca/cra-collections if you have a balance that you cannot pay in full now.

If you have any questions about this decision, please call J. Lang, Taxpayer Relief Officer, at 1-800-516-5244.

Sincerely,

M. Ramsay
Team Leader
Taxpayer Relief Centre of Expertise
Appeals Branch



SEP 28 2022

Walid Banayot
B - 211 S Francisca Avenue
Redondo Beach CA 90277
USA

Dear Walid Banayot:

The Honourable Diane Lebouthillier, Minister of National Revenue, has asked me to reply to your correspondence about your income tax affairs. I apologize for the delay of this response.

I asked Canada Revenue Agency (CRA) officials to review your file. They tell me that you filed an objection to the reassessment of your 1991 and 1992 income tax and benefit returns. I understand that you exercised your right to appeal directly to the Tax Court of Canada because the CRA did not make a decision on your objection within 90 days of receiving it. I also understand that you withdrew this appeal on January 23, 2007.

I note your comment that you signed the CRA's settlement offer in July 1996. CRA records indicate that you did not agree to the CRA's settlement offer. The fact that you appealed directly to the Tax Court supports this determination, because one of the conditions of the settlement was that you waive your right to appeal to the Tax Court.

CRA officials also tell me that you asked for taxpayer relief for the 1991 and 1992 tax years. The taxpayer relief provisions of the Income Tax Act give CRA officials the discretion to waive or cancel all or part of the interest and penalties charged to an account. Officials generally use this discretion when extraordinary circumstances, CRA actions, inability to pay or financial hardship, or other circumstances prevented taxpayers from meeting their tax obligations. The CRA sent you a decision letter on February 11, 2009, informing you that it had denied your request.

.../2

I understand that you disagreed with this decision, and you asked that another taxpayer relief officer complete a second independent review. The CRA sent you a decision letter on June 22, 2015, informing you that it had allowed your relief request in part.

The CRA has accepted your correspondence as a request for a third review for the 1991 and 1992 tax years. Under normal circumstances, the CRA aims to make a decision on a taxpayer relief request within 180 calendar days of receiving it; however, due to a higher-than-normal number of requests for relief, it could take up to 15 months to process your request. I assure you that the CRA is working diligently to address these delays.

You can avoid unnecessary delays by making sure you send all information and documents relating to your relief request to the CRA at the earliest possible stage of the process. You can send documents by mail or submit them online by using the CRA's secure services. If you want to send any supporting documents online through the CRA My Account service, you can enter GB2224 1151 5552 when asked for a case or reference number. For details on how to submit documents online, go to canada.ca/cra-submit-documents-online.

If you have questions about your request, I invite you to contact Peter Tanton, a taxpayer relief team leader at the Prince Edward Island Tax Centre, by writing to 275 Pope Road, Summerside PE C1N 6A2, or by calling 1-855-397-5200.

The CRA understands that tax collection is a sensitive issue and is committed to approaching it fairly and responsibly. It is also committed to enforcing and protecting the integrity of Canada's tax system. When taxpayers do not pay the amounts they owe or do not reach a mutually acceptable payment arrangement, the legislation allows the CRA to take legal action to get payment. Collections options include set-off, garnishment, certifying a debt in Federal Court, and registering a lien against any property the taxpayer owns or co-owns.

On October 15, 2010, the CRA certified your debt for the 1991 and 1992 tax years in Federal Court. On November 9, 2010, it registered a lien of CAN\$75,066.85 against property you co-own in Quebec. This lien must remain in place until the debt is paid in full.

I note your comment about the Internal Revenue Service (IRS) paying the CRA on your behalf. Canada has tax treaties with many countries to avoid double taxation and prevent tax evasion. The "Assistance in Collection" provision included in these agreements

allows Canada and its tax treaty partners to help each other collect outstanding taxes. The Convention between Canada and the United States of America with Respect to Taxes on Income and on Capital includes this provision in Article XXVI A.

Each country's respective laws govern the collections activities that are used. In other words, when the treaty partner accepts a tax debt from Canada for collection, it handles it like a debt owed under its own tax laws.

On June 9, 2015, the IRS sent the CRA a payment of US\$46,000.00, or CAN\$58,121.00, on your behalf. On April 22, 2022, the CRA received a letter from the IRS stating that you had entered into a payment arrangement of CAN\$500.00 per month towards your debt. As of September 15, 2022, the CRA has not yet received a payment through this arrangement.

Since 2008, you have been in contact with a number of CRA officials about your debt, and they have all confirmed with you that your debt is valid and collectable. They have sent you statements of account showing the history of the payments you made along with the interest that has continued to accumulate on the balance.

Your file is currently assigned to Wanda Ball, a collections officer at the New Brunswick Tax Services Office. I encourage you to call her at 506-655-9419 to discuss payment and the options available to resolve your outstanding amount. Please note that the CRA accepts collect calls initiated by telephone operators. After your call is accepted by an automated response, you may hear a beep and experience a normal connection delay.

I understand that on July 12, 2022, you spoke with Jenée Beasley, a service acceleration officer at the New Brunswick office, about your file. During this conversation, you again stated that you disagreed with the CRA's records of your payments and that you felt you had not been treated fairly. You asked for a complex case resource officer to call you to discuss the details of your file. On September 14, 2022, Stephanie Pentland, a resource officer at the New Brunswick office, called you to discuss your debt.

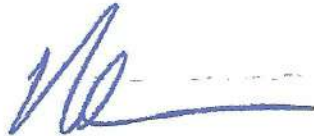
I regret that you have felt mistreated by the collections process. However, after careful review, I am satisfied that the actions taken by CRA officials have been in keeping with tax legislation and the CRA's collections policies.

If you have any questions about the collections actions taken, I invite you to contact Joëlle Smith, Assistant Director of Revenue Collections at the New Brunswick office,

by writing to Assumption Place, 217 - 770 Main Street, Moncton NB E1C 1E7, or by calling 506-851-2003. Peter Tanton and Joëlle Smith are aware of our correspondence and will be pleased to assist you.

I regret that my reply cannot be more favourable, but I trust the information I have provided is helpful.

Sincerely,

A handwritten signature in blue ink, appearing to read 'DC', with a long horizontal flourish extending to the right.

David Conabree
Deputy Assistant Commissioner
Collections and Verification Branch

Doc. 4

WALID BANAYOT
 B-211 S FRANCISCA AVE
 REDONDO BEACH CA USA 90277

Québec enterprise
 number (NEQ):
 Identification number: **BANAY3660020**
 Statement number: **41**
 Date of statement: **2008-04-17**
YYYY MM DD
 Balance for this subfile: **\$52,128.69**

Act: IP File: 0001

Taxation Act (provisions respecting individuals)

Period	Date	Description	Amount (9)	Balance (9)
1991	1995-05-25	Assessment no MMDFNCO01 (Duties: 7,071.22 Penalties: 0.00 Interest: 2,163.77)	9,234.99	
	1995-09-22	Interest accrued	362.09	
	Total for the period 1991			9,597.08
1992	1996-07-30	Assessment no MUMJFDC001 (Duties: 6,814.92 Penalties: 0.00 Interest: 2,199.18)	9,014.10	
	Total for the period 1992			9,014.10
1994	1995-05-17	Payment/instalment payment	2,036.22 -	
	1995-06-28	Allocation of instalment payment	2,036.22	
	1995-06-28	Assessment no MK272436C00 (Duties: 0.00 Penalties: 101.81 Interest: 9.97)	111.78	
	1995-08-22	Payment (Duties: 0.00 Penalties: 101.81 - Interest: 9.97 -)	111.78 -	
	1995-09-22	Interest accrued	2.05	
	Total for the period 1994			2.05
	Additional interest accrued to 2008-04-17			33,515.46
	Total for the file IP0001			52,128.69



Sudbury ON P3A 5C1

Date Jun 20, 2022
Reference Number C0046010112-003-03

WALID BANAYOT
211 S FRANCISCA AVE
UNIT B
REDONDO BEACH CA 90277
USA

Statement of Account

Date	Details	Amount	Balance
May 14, 1993	Balance Forward		0.00
May 14, 1993	1992 Assessment		
	Federal tax	53.60	
	Refundable abatement	774.96 CR	
	Tax deductions applied	9,590.35 CR	10,311.71 CR
May 14, 1993	Refund issued	10,311.71	0.00
Jun 16, 1994	1993 Assessment		
	Federal tax	10,823.07	
	Late-filing penalty	14.32	
	Arrears interest charged	2.33	
	Refundable abatement	1,733.79 CR	
	Tax deductions applied	8,802.82 CR	303.11
Jun 30, 1994	Payment dated Jun 23, 1994	303.11 CR	0.00
Mar 16, 1995	1991 Reassessment		
	Federal tax	9,514.10	
	Repayment of social benefits	648.00	
	Arrears interest charged	2,493.80	
	Refundable abatement	783.37 CR	11,872.53
Jun 22, 1995	Arrears interest charged	313.03	12,185.56
Jun 22, 1995	1994 Assessment		
	Federal tax	10,435.45	
	Late-filing penalty	36.29	
	Arrears interest charged	11.15	
	Refundable abatement	1,671.70 CR	
	Tax deductions applied	8,037.81 CR	12,958.94

Date	Details	Amount	Balance
Jul 10, 1995	Arrears interest charged	74.76	13,033.70
Jul 17, 1995	Payment dated Jul 10, 1995	773.38 CR	12,260.32
Oct 3, 1995	Arrears interest charged	374.56	12,634.88
Mar 21, 1996	Arrears interest charged	666.96	13,301.84
Mar 22, 1996	1992 Reassessment Federal tax	11,733.71	
	Tax deductions applied	981.04 CR	
	Arrears interest charged	3,114.51	27,169.02
May 13, 1996	Arrears interest charged	320.23	27,489.25
May 16, 1996	Arrears interest charged	97.79	27,587.04
May 16, 1996	1995 Assessment Federal tax	13,494.86	
	Refundable abatement	2,157.20 CR	
	Tax deductions applied	11,375.20 CR	27,549.50
Jul 4, 1996	Arrears interest charged	368.15	27,917.65
Jul 11, 1996	Payment dated Jul 4, 1996	4.46 CR	27,913.19
Jul 16, 1996	Arrears interest charged	82.48	27,995.67
Jun 19, 1997	Arrears interest charged	2,221.82	30,217.49
Jun 19, 1997	1996 Assessment Federal tax	14,151.30	
	Refundable abatement	2,257.49 CR	
	Tax deductions applied	11,202.37 CR	
	Payment on filing applied, dated Apr 30, 1997	691.44 CR	30,217.49
May 7, 1998	Arrears interest charged	2,232.52	32,450.01
May 7, 1998	1997 Assessment Federal tax	5,279.78	
	Refundable abatement	5,279.78 CR	
	Tax deductions applied	2,078.62 CR	
	Employment Insurance overpayment	248.06 CR	30,123.33

Date	Details	Amount	Balance
May 7, 1998	Refund issued	2,326.68	32,450.01
May 6, 1999	Arrears interest charged	3,046.80	35,496.81
May 6, 1999	1998 Assessment		
	Federal tax	10,911.35	
	Refundable abatement	5,212.17 CR	
	Tax deductions applied	8,197.40 CR	
	Employment Insurance overpayment	552.51 CR	32,446.08
May 6, 1999	Refund issued	3,050.73	35,496.81
Nov 18, 1999	Payment dated Nov 11, 1999	19.26 CR	35,477.55
Dec 29, 1999	Arrears interest charged	2,135.92	37,613.47
Dec 29, 1999	1998 Reassessment		
	Federal tax	119.06	
	Refundable abatement	99.80 CR	37,632.73
Apr 13, 2000	Arrears interest charged	1,007.46	38,640.19
Apr 13, 2000	1999 Assessment		
	Federal tax	18,442.81	
	Refundable abatement	2,954.17 CR	
	Tax deductions applied	19,897.54 CR	34,231.29
Apr 13, 2000	Refund issued	4,408.90	38,640.19
May 17, 2001	Arrears interest charged	4,454.38	43,094.57
May 17, 2001	2000 Assessment		
	Emigrant return		
	Federal tax	18,724.35	
	Refundable abatement	3,064.18 CR	
	Tax deductions applied	19,756.01 CR	38,998.73
May 17, 2001	Refund issued	4,095.84	43,094.57
Mar 1, 2008	Arrears interest charged	29,266.46	72,361.03
Mar 10, 2008	Payment dated Mar 1, 2008	1,068.10 CR	71,292.93
Mar 12, 2008	Arrears interest charged	171.60	71,464.53

Date	Details	Amount	Balance
Mar 12, 2008	Statement issued		
Mar 25, 2008	Arrears interest charged	203.34	71,667.87
Apr 1, 2008	Payment dated Mar 25, 2008	1,111.55 CR	70,556.32
Apr 11, 2008	Arrears interest charged	262.63	70,818.95
Apr 11, 2008	Statement issued		
May 7, 2008	Arrears interest charged	403.57	71,222.52
May 14, 2008	Payment dated May 7, 2008	1,100.00 CR	70,122.52
Jun 3, 2008	Arrears interest charged	415.01	70,537.53
Jun 10, 2008	Payment dated Jun 3, 2008	1,111.00 CR	69,426.53
Jun 13, 2008	Arrears interest charged	151.90	69,578.43
Jun 13, 2008	Statement issued		
Jul 11, 2008	Arrears interest charged	406.05	69,984.48
Jul 18, 2008	Payment dated Jul 11, 2008	1,089.00 CR	68,895.48
Aug 13, 2008	Arrears interest charged	436.17	69,331.65
Aug 13, 2008	Statement issued		
Aug 16, 2008	Arrears interest charged	39.79	69,371.44
Aug 25, 2008	Payment dated Aug 16, 2008	669.50 CR	68,701.94
Sep 12, 2008	Arrears interest charged	355.66	69,057.60
Sep 12, 2008	Statement issued		
Oct 17, 2008	Arrears interest charged	463.77	69,521.37
Oct 20, 2008	Payment dated Oct 17, 2008	758.55 CR	68,762.82
Nov 12, 2008	Arrears interest charged	342.76	69,105.58
Nov 12, 2008	Statement issued		
Nov 18, 2008	Payment dated Nov 11, 2008	787.15 CR	68,318.43
Dec 12, 2008	Arrears interest charged	393.08	68,711.51
Dec 12, 2008	Statement issued		

Date	Details	Amount	Balance
Feb 7, 2009	Arrears interest charged	682.21	69,393.72
Feb 16, 2009	Payment dated Feb 7, 2009	650.00 CR	68,743.72
Feb 20, 2009	Arrears interest charged	147.05	68,890.77
Feb 20, 2009	Statement issued		
Jan 27, 2011	Law cost adjustment to Jan 28, 2011	105.42	68,996.19
Jan 28, 2011	Arrears interest charged	7,086.41	76,082.60
Feb 24, 2011	Law cost adjustment to Feb 25, 2011	140.00	76,222.60
Feb 25, 2011	Arrears interest charged	291.96	76,514.56
Feb 28, 2011	Arrears interest charged	31.35	76,545.91
Feb 28, 2011	Statement issued		
Aug 15, 2013	Law cost adjustment to Aug 20, 2013	168.00	76,713.91
Aug 20, 2013	Arrears interest charged	10,046.14	86,760.05
Aug 21, 2013	Arrears interest charged	11.83	86,771.88
Aug 21, 2013	Statement issued		
Jun 9, 2015	Arrears interest charged	8,370.60	95,142.48
Jul 8, 2015	Payment dated Jun 9, 2015	58,121.00 CR	37,021.48
Jul 9, 2015	Arrears interest cancelled	6,656.47 CR	30,365.01
Jul 15, 2015	Arrears interest charged	148.06	30,513.07
Jul 15, 2015	Statement issued		
Jul 15, 2015	Arrears interest cancelled	9,091.57 CR	21,421.50
Jul 17, 2015	Arrears interest charged	5.76	21,427.26
Jul 17, 2015	Statement issued		
Aug 14, 2015	Arrears interest charged	80.75	21,508.01
Aug 24, 2015	Payment dated Aug 14, 2015	658.55 CR	20,849.46
Sep 3, 2015	Payment dated Jul 25, 2015	660.55 CR	20,188.91

Date	Details	Amount	Balance
Sep 16, 2015	Arrears interest charged	215.79	20,404.70
Sep 16, 2015	Statement issued		
Sep 23, 2015	Arrears interest charged	19.18	20,423.88
Oct 2, 2015	Payment dated Sep 23, 2015	658.35 CR	19,765.53
Nov 16, 2015	Arrears interest charged	143.67	19,909.20
Nov 16, 2015	Statement issued		
Aug 30, 2016	Law cost adjustment to Aug 31, 2016	173.00	20,082.20
Aug 31, 2016	Arrears interest charged	785.39	20,867.59
Sep 2, 2016	Arrears interest charged	5.54	20,873.13
Sep 2, 2016	Statement issued		
Sep 2, 2016	Balance		20,873.13
Jun 16, 2022	Accrued interest	6,608.28	27,481.41
Jun 16, 2022	Current Balance		27,481.41



June 30, 2021

A-2021-129159

Attn: Walid Banayot
B-211 S Francisca Avenue
Redondo Beach, California
United States of America
90277

Dear Walid Banayot:

This letter is in reference to your request for information under the *Access to Information Act* which was received in our office on June 23, 2021. Due to service interruptions caused by the COVID-19 emergency, we were unable to mail the letter on the date indicated.

You are requesting:

- 1- (Statement of Account) Copies of Income Tax returns from 1991-2021, assessments, reassessments, collections, appeals, Payouts and Accrued interest on debt. There is a dispute with CRA on the fact that all debt has been paid with the interest in 2015, but they claim some amount is outstanding
- 2-- Outstanding Lean amount based on Certificate issued on Oct 2nd 2010 for property located in 380 Chemin de la Rive-Boisee. APT 601 Pierrefonds QC H8Z3K4.

We will send a reply to your request as soon as possible.

Please consider obtaining written consent from any individual or entity that you believe may appear in your file. This consent would allow the release of the other taxpayers' information to you if it is held in your file, so you receive more complete records. If you would like more information about providing this type of consent, please contact the Analyst named below.

If you are dissatisfied with how we processed your request, you can file a complaint with the Information Commissioner within 60 days of receiving this notice by submitting your complaint online at www.oic-ci.gc.ca/en/submitting-complaint or by downloading a form to print and submitting it by mail to:

Office of the Information Commissioner of Canada
30 Victoria Street, 7th floor
Gatineau QC K1A 1H3

.../2

If you have any questions, please contact me by calling 604-775-5423, by writing to Access to Information and Privacy Directorate, 555 MacKenzie Avenue, 5th Floor, Ottawa, Ontario, K1A 0L5 or by eFax 418-556-1828 and quoting reference number **A-2021-129129**.

Sincerely,

Mirela Skrijelj

Mirela Skrijelj
ATIP Analyst
Regional Operations Case Division / Vancouver
Access to Information and Privacy Directorate
Public Affairs Branch
Canada Revenue Agency



July 21, 2021

A-2021-129159

Attn: Walid Banayot
B-211 S Francisca Avenue
Redondo Beach, California
United States of America
90277

Dear Walid Banayot:

This letter is in response to your request for information under the *Access to Information Act* (the Act), and further to our letter dated June 30, 2021. Due to service interruptions caused by the COVID-19 emergency, we were unable to mail the letter on the date indicated.

An extension of time of up to 60 days beyond the 30-day statutory time limit will be required in order to process this request. We are applying this extension in accordance with paragraph 9(1)(a) of the *Act* since meeting the original time limit would unreasonably interfere with Canada Revenue Agency operations.

If you are dissatisfied with how we processed your request, you can file a complaint with the Information Commissioner within 60 days of receiving this notice by submitting your complaint online at www.oic-ci.gc.ca/en/submitting-complaint or by downloading a form to print and submitting it by mail to:

Office of the Information Commissioner of Canada
30 Victoria Street, 7th floor
Gatineau QC K1A 1H3

If you have any questions, please contact Mirela Skrijelj by calling 604-775-5423, by writing to Access to Information and Privacy Directorate, 555 MacKenzie Avenue, 5th Floor, Ottawa, Ontario, K1A 0L5 or by eFax 418-556-1828 and quoting reference number A-2021-129159.

Sincerely,

Erin Woods
A/Access and Privacy Advisor
Regional Operations Case Division / Vancouver
Access to Information and Privacy Directorate
Public Affairs Branch
Canada Revenue Agency

c.c. Office of the Information Commissioner



DOC-7

PEI TC, Summerside, PE C1N 6A2

Date Sep 7, 2022
Account Number XXX XX9 912
Reference Number GB2224 1151 5552

WALID BANAYOT
211 S FRANCISCA AVE
UNIT B
REDONDO BEACH CA 90277
USA

Dear Sir:

This is to acknowledge receipt of your relief request under the taxpayer relief provisions addressed to the Minister of National Revenue.

An officer will be assigned to the file. If they need more information, they will contact you.

Your request is routine; this means it usually takes up to six months to process. However, due to the COVID-19 pandemic and higher than normal number of requests for relief it could take up to 15 months to process your request. For the most up to date information about our processing timeframe, go to canada.ca/cancel-waive-penalties-interest.

We will advise you if we change the complexity of your request. In the meantime, please make sure you file all required returns.

We will send you our decision in writing. We will pay interest on the amount we refund to you, if it applies.

Did you know you can receive your decision electronically? Sign up for email notifications at canada.ca/cra-electronic-services.

We charge daily compound interest on any unpaid balance. Go to canada.ca/cra-collections if you have a balance that you cannot pay in full now.

For more information on the taxpayer relief provisions and related forms and publications, go to canada.ca/taxpayer-relief.

If you have any questions about this letter, or want to withdraw this relief request, please call us at your earliest convenience at 1-888-235-6295.

Sincerely,

M. Mézierre
Screening Clerk
Taxpayer Relief Intake Centre
Appeals Branch

	Year	Interest		Notes
		1.09	\$19,474	Refunds from Canada in 1991, 1992
1	1993	1.09	\$21,227	
2	1994		\$23,137	
3	1995		\$25,219	
4	1995		\$23,183	Deduction of \$2148 Per Quebec Statement of account
5	1996		\$25,270	
6	1996		\$10,086	Deduction of \$15,183.82 Per settlement in Aug 1996
7	1997		\$10,994	
8	1998		\$11,983	
9	1999		\$13,061	
10	2000		\$14,237	
11	2001		\$15,518	
12	2002		\$16,915	
13	2003		\$18,437	
14	2004		\$20,097	
15	2005		\$21,905	
16	2006		\$23,877	
17	2007		\$26,026	
18	2008		\$28,368	
19	2008		\$20,024	Deducted \$8343.65 payments made in 2008
20	2009		\$21,827	
21	2010		\$23,791	
22	2011		\$25,932	
23	2015		\$28,266	\$60,098 Payments made in 2015
24	2016		\$31,832	
25	2017		\$33,423	
26	2018		\$35,095	
27	2019		\$36,849	
28	2020		\$38,692	
29	2021		\$40,626	
30	2022		\$42,658	
31	2023		\$44,791	Revenue Canada owes Walid Banayot

Notes

- 1 Used 9% annual interest rate from 1993-2015
- 2 Used 5% annual interest rate from 2016 -2023
- 3 Deducted \$7557.3 payments made in 2008 Line 19
- 4 Deducted \$60,097 payments made in 2015 Line 23



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224-0002

SMALL BUSINESS/SELF-EMPLOYED, NORTH ATLANTIC AREA COLLECTION
INTERNATIONAL TERRITORY, GROUP 19

Mutual Collection Assistance Request
Foreign Tax Assessment Certificate: 98-MCA-16535

Treaty Partner: **CANADA** (Canada Revenue Agency) SIN: SSN: 320-70-5145

Name of Taxpayer: **WALID (GEORGE) BANAYOT**
Address: **211 S FRANCISCA AVE. UNIT B**
REDONDO BEACH, CA 90277-3322

Authority for Assessment: Article 26A of the United States-Canada Income Tax Convention

Type of Foreign Tax	Tax Period	Unpaid Balance in CDN Dollars	Exchange Rate	Unpaid Balance in US Dollars	Statute Expiration Date
T1	12/31/1991	\$36,539.36	.93	\$33,499.93	04/01/2021
T1	12/31/1992	\$49,570.70		\$48,183.58	04/01/2021

Total Assessed
Balance Due \$86,110.40 \$81,683.51

CERTIFICATION

The amount(s) shown above, now due, owing, and unpaid to the Government of Canada is being collected on behalf of Canada under the provisions of Article 26A of the United States-Canada Income Tax Convention, and applicable Internal Revenue laws of the United States of America. I certify that the above amount(s), hereby assessed, is specified in a request for assistance in collection from the International Tax Directorate, Canada Customs & Revenue Agency, Ottawa.

Signature & Title of Assessment Officer Date of Assessment
Gail Depczynski July 24, 2014
Gail Depczynski, Revenue Officer, Identification Number 1000620724, SBSE:S:C:NAA:1905