

Federal Court



Cour fédérale

Date: 20251126

Docket: T-1492-24

Citation: 2025 FC 1883

Ottawa, Ontario, November 26, 2025

PRESENT: Madam Justice McDonald

BETWEEN:

STANFORD LIN

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

[1] Stanford Lin is self-represented and seeks judicial review of the Canada Revenue Agency's (CRA) May 10, 2024 decision, finding he was ineligible for the Canada Recovery Benefit (CRB) received for the period of May 9, 2021 to October 23, 2021.

[2] For the reasons below, I am dismissing this judicial review. Mr. Lin has not established that the CRA decision was either unreasonable or reached in a procedurally unfair manner.

I. Background

[3] Before receiving CRB, Mr. Lin worked for Tesla Motors Canada ULC (Tesla) on a four-month contract from January 1 to April 30, 2021. He also worked part-time for a trade union, UNITED ASSOCIATION of Journeymen & Apprentices of the PLUMBING & PIPEFITTING Industry of the United States and Canada (UA) Local 170. Mr. Lin had previously created a website for UA Local 170 and continued working part-time to upkeep the website.

[4] On September 28, 2022, CRA informed Mr. Lin that they were reviewing his CRB eligibility and requested that he provide documents proving that his income had been reduced by at least 50% compared to the prior year due to COVID-19. Mr. Lin submitted paystubs from Tesla for December 27, 2020 to May 15, 2021, and Scotiabank bank statements from January 2021 to June 2021.

[5] CRA completed its First Decision on Mr. Lin's eligibility on March 27, 2023. CRA found that Mr. Lin was ineligible for CRB because he was not working for reasons unrelated to COVID-19.

[6] Mr. Lin requested a review of the First Decision and provided additional documents, including Royal Bank of Canada bank statements from March 2021 to November 2021, and a letter from UA Local 170 that stated that his hours were reduced during the period he received

benefits due to COVID-19. Mr. Lin also provided paystubs from UA Local 170 from September 5, 2020 to January 22, 2021.

[7] CRA completed its Second Decision on Mr. Lin's eligibility and concluded that he was ineligible for CRB because his average weekly income was not reduced by 50% compared to the previous year due to COVID-19.

[8] Mr. Lin filed for judicial review of the Second Decision (*Lin v Attorney General of Canada*, T-203-24). He discontinued his application when CRA agreed to undertake a new review of his case by another CRA employee (the "Agent") who was not involved in the earlier decisions.

[9] The CRA call logs indicate that Mr. Lin spoke with the Agent on March 14, April 8, and April 22, 2024. In these conversations, the Agent asked Mr. Lin questions about the end of the contract with Tesla in April 2021 and his reduced hours with UA Local 170.

[10] CRA completed its Third Decision on Mr. Lin's CRB eligibility on May 10, 2024. CRA again found Mr. Lin was ineligible for CRB because he was not working for reasons unrelated to COVID-19 and his average weekly income was not reduced by 50% compared to the previous year due to COVID-19.

[11] CRA's Third Decision is the subject of this judicial review.

II. Preliminary issue

[12] The Respondent objects to the Court considering the materials attached to Mr. Lin's Affidavit that were not before the Agent. These materials are:

1. Exhibit 1: a record of FreeCodeCamp Certifications;
2. Exhibit 3: a paystub from UA Local 170 for August 31 to September 6, 2019; and
3. Exhibit 12: emails to and from the Applicant regarding job applications in 2021.

[13] Materials that were not before the decision maker are generally inadmissible on judicial review (*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at para 19 [*Access Copyright*]). However, there are exceptions to this rule for: (1) evidence that provides general background information in understanding issues relevant to the judicial review; (2) evidence of procedural defects not found in the evidentiary record of the decision maker; and (3) evidence that highlights the complete absence of evidence before the decision maker (*Access Copyright* at para 20).

[14] The Respondent concedes that while Exhibit 13, the T-Mobile call log for May 14 to June 13, 2021, was not before the Agent, it meets the procedural fairness exception from *Access Copyright* and is admissible. I agree and find the T-Mobile call log is relevant to Mr. Lin's claim that he was denied procedural fairness because CRA did not respond to Mr. Lin's calls after the Third Decision. Exhibit 13 is thus admissible.

[15] Exhibits 1, 3, and 12 are not admissible as they were not before the Agent, do not meet any *Access Copyright* exceptions, and Mr. Lin has not provided any submissions that support the admission of these documents.

III. Issues and standard of review

[16] The Applicant argues that CRA's decision was unreasonable and procedurally unfair.

[17] The standard of review for CRB eligibility decisions is reasonableness (*Coscarelli v Canada (Attorney General)*, 2022 FC 1659 at para 17). Procedural fairness issues are reviewed on the standard of correctness (*Canadian Pacific Railway Company v Canada (Attorney General)*, [2018 FCA 69 at para 34](#)).

IV. Analysis

A. *Is the CRA decision reasonable?*

[18] Mr. Lin attacks the CRA decision on two grounds: (1) that the Agent failed to consider evidence, specifically bank statements and pay stubs indicating reduced income; and (2) the Agent misapplied the eligibility criteria by failing to consider that Mr. Lin had a significant income loss and was searching for work while receiving CRB.

[19] The Applicant's submissions fail to address the actual reasons why the Agent found Mr. Lin ineligible for CRB. Under the *Canada Recovery Benefits Act*, SC 2020, c 12, para 3(1)(f), CRB eligibility requires a claimant's reduction in income to be "for reasons related

to COVID-19". The Agent concluded that Mr. Lin was ineligible for CRB because his working hours were reduced for reasons unrelated to COVID-19.

[20] The CRA Agent found that Mr. Lin voluntarily reduced his hours and therefore was ineligible for CRB. The CRA system notes provide the Agent's reasoning:

The BR [Benefit Recipient] was hired by UA Local full time in 2019 to build and complete a website for them, once the site was completed, they explained their hours were limited as the site did not require constant work. Although the BR provided a letter from UA Local indicating his hours were reduced due to COVID-19 there were no specifics provided and he also worked for Tesla so I called him on April 17 2024 for clarification.

In January of 2021, the BR then got a full time contract job working with Tesla until April 2021. Due to this new contract, the BR then further reduced their hours with UA local to none...

The BR's contract with Tesla went for 4 months and when the end date of the contract came, the BR was not renewed to continue working with them. After their contract with Tesla was completed, the BR then started full time studies and explained that their work with UA Local continued but at a limited capacity due to the nature of their work. However, the BR's reduction/loss of employment/self-employment work was not due to Covid-19.

The BR's work with UA local was not impacted due to Covid-19. The BR had explained that once the website was completed their hours were reduced, and that this reduction was not due to Covid-19 but due to the nature of their work.

The BR then voluntarily reduced their hours further with UA local for reasons not related to Covid-19 when they got hired with Tesla in January 2021. When inquired, the BR did not state that their contract with Tesla ended for reasons related to Covid-19, and explained that the end date of contract came and they were simply not renewed by Tesla.

After their contract with Tesla was completed, the BR then started full time studies as their employment with UA local was still limited. The BR did show some work with UA in Aug 2021,

however, as the BR previously voluntarily reduced their hours with UA for reasons not related to Covid-19, along with the BR explanation of the nature of their work, the BR's limited hours with UA is not related to Covid-19. The BR will not be eligible for periods 17-28 of the CRB.

[21] The Agent's finding, that Mr. Lin's hours were reduced for reasons other than COVID-19, is reasonable. The CRA case notes indicate that Mr. Lin reduced his hours with UA Local 170 in early 2021, due to Mr. Lin taking a 4-month contract job with Tesla. When the Agent asked Mr. Lin about the end of his contract with Tesla in April 2021, Mr. Lin stated this was due to the end of the contract's term, rather than COVID-19.

[22] The Agent did consider the letter from UA Local 170 that indicated Mr. Lin's hours were reduced due to COVID-19. When asked by the Agent about the letter, Mr. Lin explained that his hours with UA Local 170 were reduced because the website he designed for UA Local 170 was complete, and that the website was not a priority because UA Local 170 was focusing on its employees during COVID-19.

[23] According to Mr. Lin, his hours were reduced because UA Local 170 had no work for him to do because of COVID-19. However, the Agent concluded that Mr. Lin's work hours had been reduced because of the nature of his work, rather than COVID-19. This was a finding of fact that the Agent had the discretion to make and was justifiable on the evidence before them.

[24] Overall, Mr. Lin has not established that the CRA decision is not intelligible, transparent, and justified, nor was outside a range of possible, acceptable outcomes based on the evidence

and law (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 86).

The CRA decision is therefore reasonable.

B. *Was the CRA process fair?*

[25] Mr. Lin complains that he had an unfair process because he tried to contact CRA multiple times to discuss the Third Decision, but CRA never responded.

[26] Procedural fairness is concerned with ensuring that Mr. Lin understood the information he had to provide to establish his CRB eligibility and having the opportunity to provide that information.

[27] Going back to the Second Decision, Mr. Lin was notified that he was found ineligible because his income was not reduced by at least 50% due to COVID-19. Before the Third Decision was made, the CRA call logs indicate that Mr. Lin spoke with the Agent on March 14, April 8, and April 22, 2024. The Agent asked Mr. Lin questions about the end of contract with Tesla in April 2021 and his reduced hours with UA Local 170. I am satisfied that Mr. Lin understood the case he had to meet, and the calls demonstrate that he had the opportunity to present his case and address the Agent's concerns.

[28] After the Third Decision was made, I appreciate that Mr. Lin was frustrated that the CRA Agent did not respond to his calls. However, the fact he could not reach CRA after the decision was made, does not render the procedure leading to the decision unfair (*Levesque v Canada (Attorney General)*, 2023 FC 997 at para 25).

V. Conclusion

[29] This judicial review is dismissed. No costs are awarded.

JUDGMENT IN T-1492-24

THIS COURT'S JUDGMENT is that:

1. This judicial review is dismissed.
2. No costs are awarded.

"Ann Marie McDonald"

Judge

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET: T-1492-24

STYLE OF CAUSE: LIN V AGC

PLACE OF HEARING: VANCOUVER, BRITISH COLUMBIA

DATE OF HEARING: NOVEMBER 13, 2025

JUDGMENT AND REASONS: MCDONALD J.

DATED: NOVEMBER 26, 2025

APPEARANCES:

Stanford Lin (ON HIS OWN BEHALF)

Rory Smith FOR THE RESPONDENT

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