

T-2368-22 JR  
1D-1

Federal Court Ajs.  
FORM 301 Rule 301  
Notice of Application

DEPOSE	COUR FÉDÉRALE FEDERAL COURT		FILED
	NOV 14 2022		
	ROLA CHÉDID		
MONTREAL, QC		/	

(General Heading — Use Form 66)  
(Court seal)

Aijun Sun Applicant Ajs.

and  
Notice of Application

Canada Revenue Agency Respondent Ajs.

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.

(Date) November 14, 2022.

ROLA CHÉDID  
AGENT DU GREFFE  
REGISTRY OFFICER

Issued by: (Registry Officer)

Address of local office:

30 McGill St, Montreal, Quebec H2Y 3Z7

TO: (Name and address of each respondent)

S. Constantin, Manager

Canada Emergency Benefits Validation

Canada Revenue Agency

Sudbury ON, P3A 5C1

## Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of

Canada Revenue Agency's reviews of the applicant's eligibility of CRB

1. On July 5, 2022, CRA notified the applicant that she is not eligible for the CRB because she did not meet the following criteria:

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

2. On Oct. 12, 2022, CRA notified the applicant that she is not eligible for the CRB because she did not meet the following criteria:

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

- You did not have a 50% reduction in your average weekly income compared to the previous year due to Covid-19.

3. The CRA's two review results are different, so the reasonableness of the review results is questionable. The review results also did not show the applicant the calculation why the applicant did not have a 50% reduction in her average weekly income compared to the previous year due to Covid-19, which is an error of the tax law. Furthermore, CRA did not show the applicant the errors in her calculation. As a result, the reasonableness of the CRA's review results is questionable.

The applicant makes application for: The applicant is eligible for the CRB.

The grounds for the application are: (State the grounds to be argued, including any statutory provision or rule relied on.)

1. The applicant rented and managed five properties in 2019, six properties in 2020, and seven properties in 2021. She also spends time on finding good rental deals and applying mortgage with all kinds of lenders in the USA and Canada. In recent two years, she almost worked as full time property manager to buy and manage rental properties because the Covid-19 increases the turnover of tenants, evictions, and legal cases. The applicant does not have any employment income and she temporary has interim spousal support in 2019 and 2020. The interim spousal support was terminated in 2021. Her main income comes from her active renting and property management business because she can withdraw her real estate business income as self employment income to pay her CPP and other taxes. The applicant does not incorporate her rental and property management business, so all the revenue and expensed are in her personal bank accounts.

2. The applicant's 2019 rental net income is \$14,637 before CCA. The applicant has average weekly net rental income \$281.41 in 2019. The applicant reported net Self-employment income \$5100, which is more than the required \$5000 before taxes, from her rental management business although her maximum self-employment income can be \$14,637. See 2019 tax return and the calculation sheet, Calculation of Weekly Business Income for 2019.

3. The applicant's 2020 rental income is -18,192 before CCA and property management income is \$5097 from her client, which result in the total business income \$-13,094. The applicant has an average weekly net rental income \$-251.82 in year 2020 because one property lost seven months rental income and another rental property lost two months rental income, filed eviction, and the repair of the damage at the amount of \$25,803. The applicant chose to capitalize most of the repair amount \$25,803, so the 2020 tax return cannot show the real estate business's cash follow. See attached repair invoices and receipts. The applicant reported net Self-employment income \$5120 from her real estate business. See 2020 tax return and the calculation sheet, Calculation of Weekly Business Income for 2020.

4. The year 2020 average weekly net rental income of -251,82 is more than 50% reduction of the year 2019 average weekly net rental income of \$281.41, half of it is \$140.70.

5. This case is different from most of the other cases. The key is to identify the applicant's business and the business income difference between year 2019 and 2020. There was huge revenue difference and expenses difference between these two years. The applicant had a huge reduce of revenue and huge increase of the expenses in 2020. The applicant is willing to revise her tax returns to satisfy the eligibility of the CRB. The applicant called CRA several times, but nobody gave the applicant the right answers how to revise the applicants tax returns. For example, should the applicant withdraw maximum business income as the self-employed income and choose not to capitalize the repair and maintenance in order to reduce the net income or just expense more repairs to make sure the average weekly income has more than 50% reduction. It is just play with numbers in order to satisfy the requirement of eligibility.

6. The CRA's review results are not consistent and reasonable because the applicant's business income reduces a lot because of vacancy and the repair expenses. The reduce of the income can be found by review the 2019 and 2020 bank statements

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

1. T1 tax return 2019 and Calculation of the Weekly Business Income 2019
2. T1 tax return 2020 and Calculation of the Weekly Business Income 2020
3. Bank of America Bank Statement 2019 and 2020
4. Bank of Montreal Bank Statement 2019 and 2020

5. Repair Expenses Year 2020.

November 10, 2022



Nov. 10. 2022

Signature: Aijun Sun

Applicant Name: Aijun Sun

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