

FORM 301 Rule 301

Federal Court

Between

**Yundong Li
and
Canada Revenue Agency**

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.

(Date)

Issued by: *(Registry Officer)*

Address of local office:

TO: *(Name and address of each respondent)*

(Name and address of every other person required to be served)

Application

This is an application for judicial review in respect of the no adjustment final decision of Canada Revenue Agency (CRA), dated January 11, 2022, on my request for a second review of my Canada Recovery Benefit (CRB) application. Reference Number: C0033847547-001-45

The decision was first communicated to the applicant on: January 11, 2022

The applicant makes application for:

judicial review of my eligibility to qualify for CRB

The grounds for the application are:

- I did earn at least \$5,000 of net self-employment income in 2020 to qualify for CRB.
- From 2018, I began to help Mr Bing Li, my younger brother who lives in Shen Zhen China, for planning his daughter to be educated in Canada from September 2020. For this case, Bing Li should pay me at least RMB¥ 60,000 when his daughter comes to Canada. Once his daughter comes to Canada, I need to provide homestay and relative services to his daughter with the reasonable rates here. Due to COVID-19, Bing Li had to stop this case in 2020. I just got partial service fee (RMB¥ 30,000) in August 2020. Since I am a citizen of Canada now and don't have a legal bank account in China, Bing Li can only pay me cash in RMB and keep it in China. I explained this to CRA in February 2021. On March 05, 2021, CRA made a decision of my ineligibility to qualify for CRB (Reference Number TB210601547146).
- On March 19, 2021, I requested a second review of my CRB application as I did earn at least \$5,000 of net self-employment income in 2020. In October 2021, a CRA lady called me to provide a deposit proof to support my case.
- Then I asked Bing Li to exchange the RMB¥ 30,000 into Canadian dollars

and deposit it into my TD account. Once I got the deposit through WIRE , I provided my bank statement to CRA. Subsequently I also provided a bank proof of this WIRE transaction to CRA.

- When I filed my 2020 tax return, I claimed this RMB¥ 30,000 as my overseas income and CRA recognized this income.
- The CRA's no adjustment final decision dated Jan 11, 2022 on my request for a second review of my Canada Recovery Benefit (CRB) application is not acceptable.

This application will be supported by the following material:

- The real story
- Income proof provided by Bing Li
- Receipt of payment issued to Bing Li
- WIRE deposit proof provided by Bing Li in China
- Bank information
- Bank statement of the WIRE deposit
- Bank proof of the WIRE deposit transaction

Date: February 03, 2022

Signature of applicant: *Yundong Li*

Name, address and telephone number of applicant:

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