

**FORM 301 Rule 301
Notice of Application**

FEDERAL COURT

BETWEEN:

IRYNA NADOBKO

Applicant

and

CANADA REVENUE AGENCY

Respondent

**Notice of Application to FEDERAL COURT for
JUDICIAL REVIEW**

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, Canada.

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.

December 15, 2022

Issued by: *(Registry Officer)*

Address of local office:

TO: CANADA REVENUE AGENCY
SUDBURY TAX CENTER
PO BOX 20000, STATION A
SUDBURY ON P3A 5C1
1 (800) 959-8281
1 (833) 253-7615

Respondent

Application

This is an application for a judicial review in respect of the letters and various decisions issued by Canada Revenue Agency (CRA) regarding my eligibility for Canada Worker Lockdown Benefit, Canada Recovery Sickness Benefit and Canada Recovery Benefit (COVID-19 benefits) on August 17, 2022 (Case # C0047871480-001-45) and on November 18, 2022 (Case # C0053073201-001-45).

Canada Revenue Agency issued a total of three (3) Decision Letters to me on August 17, 2022, advising of their decision regarding my eligibility for Canada Worker Lockdown Benefit, Canada Recovery Sickness Benefit and Canada Recovery Benefit applications (Reference Number C0047871480-001-45). The letters stated that I did not meet the following criteria “You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of your first application”. The letters further stated, “If you do not agree with this decision, you may request a second review within 30 days of the date of this letter”.

I have requested CRA on September 15, 2022, for the second review and provided explanation that the basis for which these eligibility decisions were made, did not take into account that my Income Tax Return for the year of 2020 has not been finalized and is currently being reassessed by CRA. Despite this new information and provided evidence, a total of three (3) Second Review Letters – no adjustment, were issued on November 18, 2022 stating that “ ...you did not meet the eligibility criteria to qualify for Canada Worker Lockdown Benefit, Canada Recovery Sickness Benefit and Canada Recovery Benefit and any future applications will be denied unless you can provide proof that you are able to satisfy the eligibility criteria”. The letters further stated “If you disagree with the result of the second review, you may apply to the Federal Court for a judicial review within 30 days of the date of this letter”.

I believe the provided evidence and explanation by me on September 15, 2022, have not been considered by CRA, as my Income Tax Return for the year of 2020 has not been finalized and is currently being reassessed by CRA. Furthermore, my net self-employment income for 2020 was more than \$5,000, which upon completion of the reassessment of my Income Tax Return for 2020 will confirm my eligibility for the Canada Worker Lockdown Benefit, Canada Recovery Sickness Benefit and Canada Recovery Benefit (COVID-19 benefits).

This application can be supported by the following material (upon request):

- E-filed Income Tax and Benefits Return 2020;
- Decision Letter (x3) by CRA, dated August 17, 2022;
- Second Review Letters – no adjustment (x3) by CRA, dated November 18, 2022;
- Review Letter by CRA, dated September 21, 2022;
- Letter of Explanation by Iryna Nadobko, dated December 14, 2022.

December 15, 2022



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