

**Federal Court**  
**(General Heading – Use Form 66 and 301)**

**Between;**

**Christopher Verrico**

And

**Canada Revenue Agency**

**Notice of Application**

TO THE RESPONDANT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS APPLICATION will be heard in 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 the application be heard at (place where the 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 Court 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 this notice of application.

Copies of the Federal Court 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, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Date 28/06/2023

Issued by: (Registry Officer)

Address of local office:

Pacific Centre  
P.O. Box 10065  
701 West Georgia Street  
Vancouver, British Columbia

TO

Canada Revenue Agency (CRA)

Sudbury Tax Centre  
Post Office Box 20000, Station A  
Sudbury ON P3A5C1

# Application

**This is an application** by Mr. Christopher Verrico for judicial review in respect of the decision made by the Canada Revenue Agency (CRA) regarding overcontributions made by the applicant for tax years 2006, 2008, 2010 and 2012.

## **The decision was communicated to the Applicant on: May 31, 2023**

On May 31<sup>st</sup>, 2023 the applicant was notified by CRA that that an objection to a March 02, 2023 Decision had been overturned and ordered to pay \$69,392.46 in accumulated assessed taxes, penalties and interest as totaled in an Account balance on April 13, 2023 Statement of account.

Subsection 204.1(4) of the Income Tax Act lets the Minister of National Revenue use discretion to cancel or waive Part X.1 tax. The minister can do this if you made excess contributions because of a reasonable error and you took or are taking reasonable steps to remove the excess.

The reasons given were: Under Canada's self-assessment tax system, you are responsible for ensuring your tax returns are completed correctly, filed on time, and that payments are made when due. You are expected to have a general knowledge of your obligations and to comply with the tax regulations without being asked to do.

We also expect each person who participates in a deferred income plan, such as an RRSP, to make every effort to verify the information we provide on their Notice of Assessment regarding the amount of unused RRSP contributions and their deduction limit for the year and to contribute the right amount as per RRSPs regulations.

Individuals are responsible for understanding their RRSP/PRPP/SPP plans and their limits, to review their Notice of Assessment or Reassessment, to verify the information, and to ask us for information when needed.

## **The applicant makes application for:**

1. To be considered for a Ministerial Waiver of the assessed amount due of \$69,392.46 or any current balance rising from the T1-OVP assessment.
2. To avoid legal action.

**Grounds for the application are:**

The CRA has not considered that the a lack of sufficient information made available to myself and the professionals filing my taxes, for tax year's 2006, 2008, 2010 and 2012, had caused my overcontributions to be made.

A careful examination of the information provided me, as detailed in the associated exhibits submitted, which includes the Jun 27 2023 Application for Judicial Review response summary, details how I couldn't have been made aware of the overcontribution imbalance until well past the allotted time for a penalty free correction. Also, by the time I had been made aware of the overcontributions, the mounting taxes, penalties and interest assessed, had become a problem that became irreconcilable with CRA as they refused to acknowledge my lack of receipt of timely information, highlighted in the above referenced response summary, which led to compounding the issues responsible for the successive overcontributions.

**CLAIM:** That I had been provided the correct and timely information and I could have avoided my making the RRSP overcontributions in 2006, 2008 ,2010 and 2012 RRSP and I did not balance the account in a timely manner.

**COUNTERCLAIM:** That I had filed my tax returns with diligence using professional help in accordance with the information available at the time and that the detailed history of lagging response times from CRA to the numerous reviews conducted coupled with a confusing reporting system that issued information in a piecemeal fashion throughout the period particularly during the period prior to filing tax year 2006's taxes and beyond until the time the balance of overcontributions were made for tax year 2012 has contributed to the current assessed balance due. The issues, my response and a detailed counterclaim are provided in Appendix Z. Application For Judicial Review response summary

The CRA refuses to acknowledge that:

- a) the excess contributions were made because of a reasonable error and
- b) I did take reasonable steps to remove the excess.

**This application will be supported by the following material:**

**Schedule of Supporting Documents:** By Mailing Date

Appendix A. 2015 Sep 30 RRSP – Excess Contributions revue

Appendix B. 2016 Apr 14 RRSP – Notice of Objection Response

Appendix C. 2016 Jul 05 RRSP – Notice of Objection Response

Appendix D. 2016 Oct 05 RRSP – Summary

Appendix E. 2016 Oct 07 RRSP – Excess Contributions Revue

Appendix F. 2016 Nov 01 RRSP – Statement and Request to pay.

Appendix G. 2016 Dec 05 RRSP – Letter to CRA

Appendix H. 2016 – 17 – 18 – Tax Returns filed.

Appendix I. 2017 Jan 26 RRSP – Final Notice

Appendix J. 2017 May 30 RRSP – T1-RSP OVP 2015

Appendix K-1. 2018 Aug 16 RRSP - 2016 NOA

Appendix K-2. 2018 Aug 16 RRSP - 2017 NOA

Appendix K-3. 2018 Aug 27 RRSP - 2015 NOA

Appendix L. 2018 Nov 02 RRSP - Statement of Account – zero balance

Appendix M. 2018 Nov 28 RRSP – Collections Officer

Appendix N. 2019 Feb 01 RRSP – T4RSP De registration

Appendix O. 2019 MAR 08 RRSP – T1OVP's 2016, 17, 18

Appendix P1. 2021 Sep 02 RRSP – T1 Statement of Accounts

Appendix P2. 2021 Dec 16 RRSP – T1 Statement of Accounts

Appendix Q. 2021 Oct 13 RRSP – Letter Acc Summary zero balance

Appendix R. 2022 Apr 04 RRSP – Letter to CRA

Appendix S. 2022 Aug 11 RRSP – Legal Warning

Appendix T. 2022 Sep 12 RRSP – T1-OVP Paid 2019 & 2022

Appendix U. 2023 Apr 13 RRSP – T1 Statement of Accounts

Appendix V. 2023 Mar 02 RRSP – Decision Letter

Appendix W. 2023 May 02 RRSP- Decision Letter Response

Appendix X. 2023 May 31 RRSP – Decision Letter

Appendix Y. 2023 May 31 RRSP – Current RRSP Account Balance

Appendix Z. 2023 Jun 27 RRSP – Application for Judicial Review Response Summary

**The Applicant Requests** (name of tribunal) to send a certified copy of the following material that is not in the possession of the applicant but in the possession of the (tribunal) to the applicant and the Registry.

1. Request all material before the decision maker pursuant to rule #317.

Dated at Port Moody BC, June 29, 2013

A handwritten signature in blue ink, appearing to be 'C. Verrico', written over a horizontal line.

(Signature of solicitor or applicant)

Christopher Verrico  
534 San Remo Dr.  
Port Moody, BC Canada  
V3H4K4