

**FEDERAL COURT**

MAGGIE NICOLA IBRAHIM

Applicant

And

CANADA REVENUE AGENCY

Respondent

**NOTICE OF APPLICATION FOR JUDICIAL REVIEW PURSUANT TO SECTION 18.1  
OF THE *FEDERAL COURTS ACT***

**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 Ottawa, Ontario.

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: 90 Sparks St.,  
Ottawa, ON  
K1A 0H9

TO:

**CANADA REVENUE AGENCY**  
Sudbury tax centre  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1

Respondent

# Application

1. This is an application for judicial review in respect of:

On January 13, 2023 a decision was made by Canada Revenue Agency that the Applicant is not eligible for the Canada Recovery Benefit and is required to pay back \$24,600 for the period between September 2020 and October 2021. Case Reference Number: C0054109669-001-45

2. The Applicant makes application for:

- (a) The Applicant is requesting to be exempted from paying back to Canada Revenue Agency the amount of \$24,600 as this money was used to support the Applicant's family and to put food on the table for the kids during a global economic downturn.
- (b) Due to financial responsibilities the Applicant is unable to pay the requested amount by Canada Revenue Agency.

3. The grounds for the application are:

- (a) The Applicant is eligible for the benefit as the income for 2019 was \$6300 which meet the criteria for the Canada Recovery Benefit of \$5000 minimum income.
- (b) According to Canada Revenue Agency, if the Applicant disagree with the result of the review, the Applicant may apply for a judicial review.
- (c) The Applicant accountant noticed a miscalculation for 2019 tax return, and made the adjustment on February 09, 2023.
- (d) All invoices and bank statements were submitted to Canada Revenue Agency as a proof of income for 2019.

4. This application will be supported by the following material:

- (a) All invoices for 2019 as a proof of income
- (b) Bank statements for the year 2019
- (c) Such further and other evidence as this Honorable Court may permit

5. The Applicant request Canada Revenue Agency to send a copy of all letters, emails, documentation, and any other records that were in relation to this matter.

February 13, 2023

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**Maggie Nicola Ibrahim**

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Applicant

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