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Federal Court

Between:

Kanokkarn Chuenyen

Applicant

-and-

Canada Revenue Agency

Respondent

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 Toronto, Scarborough.

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.

May 9th, 2024

Issued by:

(Registry Officer)

Address of local office: 180 Queen Street West, Suite 200
Toronto, Ontario M5V 3L6

TO : THE ADMINISTRATOR

Federal Court of Canada

AND TO : CANADA REVENUE AGENCY

Taxpayer Relief Centre of Expertise

Appeals Branch

Application

This is an application for judicial review in respect of Decision Letter - Taxpayer Relief of the Canada Revenue Agency(CRA).

By letter dated April 11, 2024 and Reference Number: GB2331 3153 0141

Subject: Second review- Relief decision for the tax year 2021. A team leader of Taxpayer Relief Centre of Expertise - Appeal Branch was responding to the applicant's request of November 02,2023 to reconsider the relief decision of September 27,2023 which the first request was denied as well as the second review due to repeated failure to report income penalty and arrears interest.

The applicant makes application for:

1. Reconsideration of the Applicant's request for relief due to being unaware of the mistake from the volunteer tax assistant in the tax year of 2018.
2. Reconsideration of the mistake of the tax year of 2021 as the employer submitted their T4's after the applicant completed their tax submission, with such directions as this Honourable Court considers just and appropriate; and,
3. Such further or other relief as counsel may advise and this Honourable Court may permit.

The grounds for the application are:

1. The Applicant, Kanokkarn Chuenyen, is a self-represented Applicant and a 42-year-old single mom with one daughter, residing in Scarborough, ON.
2. Taxes were previously handled by a incompetent Ex-husband and a tax volunteer who missed details.
3. There are some errors in the situation. **CRA determined that " A lack of knowledge is not considered a circumstance beyond your control, as there is information readily available from the Canada Revenue Agency(CRA) Website"** However, if this knowledge had never been introduced when I first came to Canada. How would I have this knowledge? How long does it take for a new resident to get to know what CRA, Service Canada, Service Ontario and much more are and what services they provide?

4. The officer shows I immigrated to Canada March 30, 2010. However, I did not immigrate as an immigrant, I was an international student at a college at that time, on a student visa.

5. The system shows I accessed to My Account for the first time March 3, 2017. But despite all that, it was my ex husband just trying to show me there is My account Access which I did not fully understand how to use not until 2021. And it is because we all continuously received all T4s on papers from employers and kept them year by year so we did not use it and forgot about online access.

6. In the tax year of 2018 regarding income from Bleunuit Studio Co. Ltd, I did not know at all that the volunteer tax consultant did not add this income to my taxes. I only learned of this in the tax year of 2021 from the CRA letter for repeated report income penalty after having been separated. In the past years, my Ex husband submitted all the documents to a volunteer tax consultant to complete our taxes. I did not handle it, as I was also a stay home mom at that time.

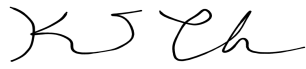
7. 2021 income from Acrobat Results Marketing LTD. T4 was submitted to the CRA late this year, after I already submitted my t4s to my new accountant. This is the first time I have hired an actual accountant myself to prevent errors going forward, and to not rely on anyone else to do my taxes for me. Because Acrobat submitted their tax report late that year, my accountant never saw the T4 on the system to even know it was not included. Since I had multiple T4's from multiple part time jobs so I did not realize one was missing.

Going forward, not only do I have my own accountant so I can do my taxes correctly independently, but I know to carefully collect all my employment evidence, and to make sure I receive all correct T4's before I complete my personal taxes. I have learned that some employers submit to the CRA directly, some mail the T4, and some do not do either, and sometimes they change from one way to another.

The Applicant requests to reconsider tax year 2021 was the first mistake since the applicant was not aware at all for unreported income of Bleunuit from tax year 2018. Even a Canadian husband or a Canadian volunteer tax consultant can make mistakes and why wouldn't I as a new immigrant not make mistakes.

I am confident that there will be no errors in the future, and I'd like to ask that a federal penalty of \$529 and a provincial or territorial penalty of \$348.56 be forgiven for a single low income mother.

ALL OF WHICH IS RESPECTFULLY SUBMITTED on this 9 day of May,2024



Kanokkarn Chuenyen

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The Applicant