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Toronto Registry No

FEDERAL COURT

BETWEEN:

NORMAN EPSTEIN

Applicant
(Moving Party)

and

CANADA [MINISTER OF NATIONAL REVENUE]

Respondent
(Responding Party)

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, Ontario, (*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: May , 2024

Issued by: *(Registry Officer)*

Address of local office:

TO: *Name and address of each respondent*

Federal Court
180 Queen Street West,
Suite 200
Toronto, Ontario
M5V 1Z4

AND TO:

Attorney General of Canada
National Litigation Sector
Ontario Regional Office
120 Adelaide Street West
Suite 400
Toronto, Ontario
M5H 1T1

Per: Nathaniel Bryan
Tel No (416) 576-8031
Fax (416) 973-0810
Email: Nathaniel.Bryan@justice .gc.ca

Solicitor for the Respondent

APPLICATION

(Where the application is an application for judicial review)

This is an Application for Judicial Review in respect of the Minister of National Revenue and CRA *(Identify the tribunal.)*

THE APPLICANT MAKES APPLICATION FOR: *(State the precise relief sought.)*

A. An Order allowing the Judicial Review vacating the alleged assessment dated August 10th, 2021.

(Set out the date and details of the decision, order or other matter in respect of which judicial review is sought.)

THE GROUNDS FOR THE APPLICATION ARE: *(State the grounds to be argued, including any statutory provision or rule relied on).*

- a. TAKE NOTICE THAT NORMAN EPSTEIN (name of party) will make a Motion for an Order pursuant to Rule 302 combining the Application for Judicial Review in relation to the alleged Notice of Assessment dated April 21st, 2021, and dated August 10th, 2021 as the two assessments are related to the Applicant and share the same legal and factual issues.
- b. The Applicant seeks to appeal and quash the alleged Notice of Assessment dated August 10th, 2021, and vacate the said Notice of Assessment.
- c. The Respondent erred in law and fact in making the assessment, misconstrued the evidence, and denied the Applicant natural justice.
- d. The Applicant relies upon the *Income Tax Act*, and regulations.

THE APPLICATION WILL BE SUPPORTED BY THE FOLLOWING MATERIAL:

(List the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used).

1. Affidavit of Norman Epstein.

May 3rd, 2024 [date]



(Signature of solicitor or applicant)

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M4S 2N4

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