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F I L E D	FEDERAL COURT COUR FÉDÉRALE June 20, 2023 20 juin 2023
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**Form 301
Rule 301**

Court File No. _____

FEDERAL COURT

Between:

ANTHONY EDWARD STARK

Applicants

and

HIS MAJESTY THE KING, MINISTER OF NATIONAL REVENUE, and
THE ATTORNEY GENERAL OF CANADA

Respondents

APPLICATION UNDER SECTION 18.1 OF THE
FEDERAL COURTS ACT, RSC 1985, C. F-7

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 Federal Court of Canada located at 180 Queen St W Toronto, ON M5V 1Z4

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.

June 20, 2023

Issued by: _____

Address of local office:

Toronto Local Office
180 Queen St West
Toronto, ON M5V 1Z4

TO: HIS MAJESTY THE KING, MINISTER OF NATIONAL REVENUE AND THE ATTORNEY GENERAL OF CANADA

Office of The Minister of National Revenue
7th Floor 555 MacKenzie Avenue
Ottawa ON K1A 0L5

APPLICATION

This is an application for judicial review in respect of the decision of the Canada Revenue Agency (CRA), Reference Number C0058019269-001-45, of June 8th, 2023, which was received by the applicant on the same date. The decision was prepared by the Canada Revenue Agency and constitutes a reviewable decision or matter within the meaning of SS 18 and 18.1 of the *Federal Courts Act* and have an ongoing and prejudicial effect of the rights and legal obligations of the applicant.

The applicant makes application for:

- (a) An order quashing the decision of the Canada Revenue Agency and sending it back to the Canada Revenue Agency for further assessment based on the recommendations of the court;
- (b) In the alternative, should the court find enough evidence to rule on the matter, a final order outlining the courts decisions on the matter before it;
- (c) An order of costs in favour of the applicant throughout;
- (d) In the alternative, in the event that this application is dismissed, an order that the applicant shall not be required to pay costs to the respondents, pursuant to Rule 400 of the Federal Court Rules; and
- (e) Such further and other relief as may be requested and this Honourable Court may see fit to order.

The grounds for the application are:

Background

1. On March 25th, 2020 the Federal Government assented the new Canada Emergency Response Benefit into effect outlining how Canadians who were impacted by the COVID-19 pandemic could qualify for government assistance.
2. The applicant at the time that COVID-19 hit was a licensed minister, disc jockey and the owner/operator of *Perfect Little Weddings*
3. Due to the pandemic restrictions the applicant not only had to stop performing ceremonies but due to the nature of his business had to provide refunds to all the individuals who were to be married during the pandemic, which greatly impacted the applicant financially.

4. The applicant reviewed the qualification standards as set out under the Canada Emergency Response Benefit S.C. 2020, c. 5, s. 8 specifically section 2 definition of “worker” and was deemed to be eligible for benefits as Perfect Little Weddings had made income over \$5000 in 2019 and/or in the 12 months leading up to the first application date of the Canada Emergency Response Benefit (CERB)
5. The applicant first applied for the CERB on April 7th, 2020 and was accepted by the online system and began to receive his monthly funds of \$2000
6. The applicant continued to receive the CERB benefit until the program rolled into the Canada Recovery Benefit and until that program ceased on October 23, 2021
7. On June 6, 2022 the applicant was notified by letter from the Canada Revenue Agency that he was being deemed ineligible from all COVID related benefits and was told he would need to repay in excess of \$30,000 to the government unless he provided proof that he made \$5000 in 2019, or in the 12 months ahead of the applications.
8. The applicant proceeded to provide all supporting documentation to the Canada Revenue Agency as requested. The supporting documentation was in the form of invoices, e-transfers and cash deposits that totaled in excess of \$5000
9. In, or around, December 2022 the applicant was told that the subsequent material provided to the Canada Revenue Agency was insufficient and that he was being denied the benefits and would have to pay the balance off or submit for a second review
10. The applicant, through his Canadian Mental Health Association Transitional Case Manager Matthew Foxall, made a petition to the office of The Honourable Anita Anand, Member of Parliament of Oakville, the district where the applicant resides.
11. The applicant was made aware through Minister Anand’s office that the Canada Revenue Agency was not accepting the supporting documents because the applicant’s 2019 income taxes that were filed did not show this income on it.
12. The applicant was advised to refile his 2019 with the proper documentation and a reassessment would be made by the Canada Revenue Agency on the matter.
13. On February 7th, 2023 the applicant provided all his tax info to a certified accountant through Oak Park Neighbourhood Centre in Oakville, who completed his 2019 taxes for refiling and gave them to the applicant.

14. On February 10, 2023 the applicant provided the 2019 re-filed taxes to Mr. Foxall, who proceeded to mail them to the Canada Revenue Agency.
15. In, or around, the middle of March a new Notice of Assessment for 2019 was received by the applicant stating that the amounts were accepted.
16. After receipt of the new Notice of Assessment the applicant began receiving conflicting correspondences from the Canada Revenue Agency that stated that amounts were changing on what was being owed and what was being accepted.
17. The applicant called the Canada Revenue Agency and was told to ignore the letters and that the case was under review and that a decision should be made April 15, 2023
18. The applicant did not hear anything directly from the Canada Revenue Agency, despite checking in regularly, until the middle of May 2023.
19. On May 24, 2023 the applicant had a meeting over the phone with a individual named Ryan with the Canada Revenue Agency in which he requested more materials to prove that the applicant received more than \$5000 and had a legitimate business in 2019.
20. On May 24, 2023 the applicant provided all information requested to Ryan for assessment.
21. On June 8, 2023 the applicant received letters from the Canada Revenue Agency denying his application to CERB benefits and also received a letter causing his balance go from over \$30,000 to now over \$45,000.
22. All attempts by the applicant and by Mr. Foxall to find out why the application was denied given the materials the Canada Revenue Agency had in their possession have been unsuccessful.
23. The applicant and Mr. Foxall have been trying, through Minister Anand's office, to get more answers into the decision but at the time of this application nothing has yet to be provided.

The Decision should be quashed as the Canada Revenue Agency acted in a manner that was neither fair or correct in accordance with the Canada Emergency Response Benefits Act.

24. The Canada Revenue Agency was provided sufficient evidence that the applicant made more than \$5000 in accordance with the act.

25. This documentation was provided multiple times on several incidents to the Canada Revenue Agency
26. The Canada Revenue Agency accepted the refiling of the applicants 2019 taxes, which demonstrate that the applicant in fact made more than \$5000 in 2019, and ordered him to pay back taxes on the adjusted amount.
27. The Canada Revenue Agency did not act in a timely manner to address the eligibility of the applicant's income in relation to the Canada Emergency Response Benefit.

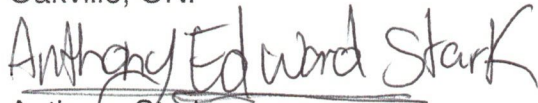
Costs

28. The applicant seeks all reasonable costs associated with this review to be paid to the applicant. It takes a lot of time and money to support this form of legal action and given the fact that it is the applicant's belief that the Canada Revenue Agency acted inappropriately in coming to its decision, a reasonable amount should be awarded to the applicant for their costs.
29. An order pursuant to rule 400 that no cost be awarded against the applicant is just and appropriate in the circumstances, in the event this Honourable Court sees fit to dismiss the application.

This application will be supported by the following material:

- a. Affidavit of Anthony Stark, applicant
- b. Affidavit of Matthew Foxall, applicant's Case Manager with Canadian Mental Health Association
- c. Copies of the following documents:
 - a. CRA Notice of Assessments 2018, 2019, 2020 & 2021
 - b. Invoices from Perfect Little Weddings
 - c. Copies of payments to Perfect Little Weddings, Jamie MacLean and/or Anthony Stark
 - d. Copies of bank statements, or letters from the bank confirming payments or required information to access the bank records of Perfect Little Weddings, Jamie Maclean and/or Anthony Stark.
 - e. Copy of official name change from Jamie MacLean to Anthony Stark

Signed on June 20th, 2023 in the Regionally municipality of Halton, in the town of Oakville, ON.

Handwritten signature of Anthony Edward Stark in black ink.

Anthony Stark

1005-1229 Marlborough Court

Oakville, ON L6H 3B6

905-317-6410

anthonyedwardstark@email.com