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FORM 301 Rule 301
Notice of Application

Application Federal Court
Court File Number (unknown)
Federal Court
Between
Eva Latourell
and
The Canada Revenue Agency

(Court seal)

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 (*Ottawa*).

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:

TO: The Canada Revenue Agency

(Separate page)

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of
the decision reached by the Canada Revenue Agency regarding the Canada
Recovery Benefit and the Canadian Worker Lockdown Benefit

The Canada Revenue Agency failed to advise Eva Latourell of their decision regarding the above until Eva Latourell accessed the CRA My Account on December 2/22 regarding another tax matter. This decision denied the benefits based on the evidence that Eva Latourell had not earned in excess of \$5000 net employment income. The representative of Eva Latourell (Brian Latourell) contacted the CRA on December 2/22 once she was made aware of their decision. The CRA agent (I have the name and agent #) advised Eva Latourell to request a re-assessment of her 2019 tax return to correctly claim her expenses thus making the 2019 net employment income in excess of \$6000. The re-assessment of the 2019 return took place and Eva Latourell was advised on December 12/22. Eva Latourell then contacted the CRA and requested that the off-setting adjustment take place and to recognize that net employment for 2019 was now in excess of \$6000. She was advised the CRA could not make the off-setting adjustment in spite of their advice to request the adjustment. The T1 adjustment resulted in an additional tax liability for 2019 in excess of \$3000.

The applicant makes application for: The recognition that net employment for 2019 is in excess of \$5000 which was the singular reason that the benefits were denied. This information is available by the CRA accessing the adjusted 2019 T1. The benefits for CERB were approved. The benefits for CRB and CWLB were denied and are in excess of \$25000. The CRA is requesting repayment of these benefits. Eva Latourell is requesting that the net employment for 2019 is in excess of \$5000 be recognized and to

make her eligible for these benefits.

The grounds for the application are: CRA has stated that net employment income for Eva Latourell for 2019 is less than \$5000 thus denying the benefits and requesting that CRB and CWLB be repaid. The 2019 return after the requested adjustment shows a net employment income in excess of \$6000.

The CRA advised Eva Latourell to file this judicial review as they are unable to take any corrective action further to the decision letter (CRA policy). CRA is aware and acknowledged that Eva Latourell now has a 2019 net employment in excess of \$5000 but as per policy cannot reverse their decision until such time as directed by a judicial review.

It is important to note that Eva Latourell was not made aware of the CRA decision until December 2/22 when investigating another tax matter. The on-line service at CRA does advise the taxpayer when new mail is received regarding income tax matters but does not advise the taxpayer of any decision regarding CRB or CWLB. The initial contact with CRA regarding these benefits was May 2022 and a request was made to resolve the issue at that time. The CRA simply responded over 4 months later with a denial letter without advising Eva Latourell on any online email regarding this decision.

This application will be supported by the following material: When requested from either the CRA or Eva Latourell....re-assessed 2019 T1 showing net employment income in excess of \$5000 (as per the CRA requirement for CRB and CWLB), decision letters stating the reason for the denial, name and agent number of CRA agent requesting the T1 adjustment

(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph:)

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

December 13, 2022

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(Name, address and telephone and fax numbers of solicitor or applicant)

