

Federal Court

Between

Richard Brown

Applicant

And

Canada Revenue Agency

Respondent

FEDERAL COURT COUR FÉDÉRALE	
FILED	JUN 30 2023
MANSHU LI	
TORONTO, ON	1

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 *(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.

June 30th, 2023

Issued by: (Registry Officer)

ALICE PRODAN GIL
REGISTRY OFFICER
AGENT DU GREFFE

Address of local office:

TO:

Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Ave.
Sudbury, ON. P3A 5C2

180 Queen Street West	180, rue Queen Ouest
Suite 200	bureau 200
Toronto, Ontario	Toronto, Ontario
M5V 3L6	M5V 3L6

(Separate page)

Application

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, Canada.

This is an application for judicial review in respect of

Canada Revenue Agency

Canada Recovery Caregiving Benefits eligibility: June 8th, 2023 – Reference number-
#C0056198309-001-45,

Re: Second review for Canada Recovery Caregiving Benefits application: Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19.

The applicant makes application for: Approval of Canada Recovery Caregiving Benefits eligibility retroactively.

The grounds for the application are: (

1. Upon second review for my CRCB application it stated that I was ineligible for this reason. "Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19." I feel this tribunal Canada Revenue Agency, acted without, beyond and even refused to exercise its jurisdiction by not thoroughly reviewing the exact and correct timing of when my scheduled work week would have been affected and reduced by more than 50% because of taking care and watching over the daily activities of my young children aged three and two, due to COVID-19 lockdown procedures. Which made it difficult, and took extensive time to enroll my young children into a daycare.

2. On October 10th, 2020 I began employment with my current employer The Placement Office. I was employed with them in previous years and was expected to remain employed by The Placement Office for a long duration of time. I worked up until February 18th, 2021 and was subsequently laid off of work due to the COVID-19 pandemic and its emergency measures that had taken effect around the same time. I was told by my employer I may be able to return to this employment at a later date if COVID-19 precautions had subsided. COVID-19 pandemic measures continued and I was not able to return back to my employment, during this time I was periodically applying for both the Canada Recovery Benefit (CRB) as well as the Canada Recovery Caregiving Benefit (CRCB) as I was eligible for these benefits given the CRA'S criteria. More support was needed now that COVID-19 lockdowns were in and my young children were out of a caregiver or a daycare. So I had an extended period of time off from my employment between the COVID-19 pandemic measures and watching my young children. At the time of my last day worked because of being laid off for reasons related to COVID-19 I was eligible for the Canada Recovery Benefit (CRB), and/or employment insurance, but unable to ascertain a Record of Employment until a later date, again due to the delays that the COVID-19 pandemic caused employers as well. The procedural fairness is not met, this tribunal Canada Revenue Agency failed to observe that during this COVID-19 pandemic and lockdowns, parent's situations were ever-changing and things were day-to-day. To deny my eligibility for the CRCB when I did meet the pre-qualifying conditions and then applied as things changed would be against the principle of serving "natural justice".
3. In making their formal decisions this tribunal Canada Revenue Agency has given this reason as to why I am ineligible for the CRCB that I feel are blatantly unjust. On June 8th of 2023 the CRA corresponds and states I am ineligible because "Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19." After my last work week I began applying for the Canada Recovery Benefit (CRB) as I met the criteria in regards to being laid off from my employment due to reasons related to COVID-19. In the CRA'S definition of eligibility for any of these COVID-19 benefits, it is not permitted that you apply for and/or receive more than 1 of these benefits for the same period. I first applied for the Canada Recovery Caregiving Benefit (CRCB) on June 20th 2021 as my situation had changed and my children were out of a caregiver and not registered in a daycare as of yet with delays and lockdowns due to COVID-19. I was able to return to my employment at The Placement Office but still no return date was given by my employer due to reasons related to COVID-19. My scheduled work week is noted in my Record of Employment and with paystubs which is in this application for a judicial review on my CRCB eligibility along with the proof of caring for my young children due to COVID-19 lockdown procedures. The err in the law making decision here is vague, misleading and the error does not appear on the face of the record.
4. Throughout the process of applying and waiting to be verified by the Canada Revenue Agency which took the whole year. I have periodically sent documents pertaining to the verification of my eligibility and application for the CRCB. I have sent such materials; an employment letter from my previous/current employer, correspondence between caregivers and daycares as such stating enrollments, withdrawals and caregivers status. The CRA based it's decision on my second review for the CRCB on a erroneous finding that it made in a sudden manner and without regard for the materials and documents I had sent them upon the Canada Revenue Agency's request.

5. It seems unlawful to me even fraudulent to state one thing about my eligibility for the CRCB, then state another after a review without calling me to fully clarify and then capriciously deny my application. I would have been making CRCB applications in bad faith if and when I knowingly wasn't eligible, while being qualified and actively applying for another benefit at the same time the Canada Recovery Benefit (CRB). Instead I applied for the Canada Recovery Caregiving Benefit (CRCB) when I was eligible and met the pre-qualifying conditions. To have a CRA agent tell me my scheduled work week was not reduced by at least 50% because I was caring for my children's immediate daily activities after documents show otherwise as I was given scheduled work weeks at a later date in the same year of 2021 I find disingenuous, which resulted in a unfavorable decision for me made by this tribunal with perjured evidence.
6. Lastly, the grounds that I am seeking this judicial review for my CRCB eligibility is that of respect, to me and other applicants who are honest, tax-paying Canadian citizens and who deserve the same treatment in return. To state to an applicant they were ineligible because they didn't have a 50% reduction in my scheduled work week while caring for my children. With all the information sent, is again misleading and contrary to law.

This application will be supported by the following material:

Sworn Affidavit statement of facts

2 letters of correspondence from the Canada Revenue Agency (CRA) : June 8th, 2023

1 letter of dates applied for CRCB.

12 letters/emails of correspondence between daycare providers and myself (parents).

1 letter from caregiver.

1 letter of employment, 1 Record of Employment. 18 paystubs from The Placement Office

4 letters/messages from my employer about expected work.

The applicant requests Canada Revenue Agency 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 Canada Revenue Agency to the applicant and to the Registry:

Verification of credentials pertaining to my children's care

June 30th, 2023



Richard Brown
104 Brookland Drive
Brampton, ON. L6T 2M5
(647)507-5533

I HEREBY CERTIFY that the above document is a true copy of
the original Issued out of / filed in the Court on the _____

day of JUN 30 2023 A.D. 20 _____

Dated this JUN 30 2023 day of _____ 20 _____

MANSHU LI
REGISTRY OFFICER
AGENT DU GREFFE