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FORM 301 Rule 301 Notice of Application

APPLICATION

Court File No.

FEDERAL COURT

BETWEEN:

Afsaneh Saffari
Applicant

and

Canada Revenue Agency
Respondent

APPLICATION UNDER RULE 301

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 701 W Georgia St., Vancouver BC V7Y1G5.

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.

Issued by: (*Registry Officer*)

Address of local office:

TO: *Canada Revenue Agency*

K. Yang Senior Assessment Processing & Resource Officer

PO BOX 14000, Station Main

Winnipeg MB R3C 3M2

1-800-959-8281

Application

This is an application for judicial review in respect of

Canada Revenue Agency

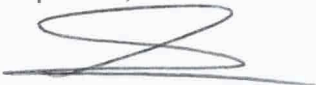
On March 24, 2023, Canada Revenue Agency sent a response to my request for a second review under the relief provisions regarding a cancellation of tax assessed on excess TFSA contributions for the 2021 tax year(s). The tribunal determined that they could not grant a request to cancel the tax in my particular situation.

The applicant makes application for: I respectfully request the Federal Court of Canada to review my case and to waive and request the CRA to waive the tax penalty and interest charges that were applied in the 2021 TFSA assessment (\$11,000), 2022 TFSA Return (\$18,018.21), and more importantly, to remove the negative contribution room of (-\$62,766.70) to \$0.00 to stop the 1% tax to be applied for future years to come due to insufficient funds to be able to withdraw the excess amount.

The grounds for the application are: The grounds for the application fall under subsection 207.06(1) which states "if an individual would otherwise be liable to pay a tax under this Part because of section 207.02 or 207.03, the Minister may waive or cancel all or part of the liability if (a) the individual establishes to the satisfaction of the Minister that the liability arose as a consequence of a reasonable error; and (b) one or more distributions are made without delay under a TFSA of which the individual is the holder, the total amount of which is not less than the total of (i) the amount in respect of which the individual would otherwise be liable to pay the tax, and (ii) income (including a capital gain) that is reasonably attributable, directly or indirectly, to the amount described in subparagraph (i)".

This application will be supported by the following material: Affidavit by appellant, correspondence from CRA, documents exhibiting amount in TFSA account, TFSA notice of assessment issued Jul 26, 2022, document from Scotiabank showing withdrawals from TFSA, document showing that TFSA account affiliated with Scotiabank is closed, from RC243 E (23), document Schedule A – Excess TFSA Amounts.

April 19, 2023



Afsaneh Saffari
3679 Lincoln Ave., Coquitlam, BC V3E 3H8
778-928-5557

SOR/2021-151, s. 22