

FORM 301 Rule 301
Notice of Application

APPLICATION

(Court File No.)

FEDERAL COURT

BETWEEN:

Sarah He
Applicant

and

Canada Revenue Agency
Respondent

APPLICATION UNDER Section 18.1

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.

October 25, 2022

Issued by: (*Registry Officer*)

Address of local office:

TO: S. Constantin

Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

Application

This is an application for judicial review in respect of

Canada Revenue Agency

In regards to the second review letters issued by Canada Revenue Agency (CRA) on October 6, 2022, I am applying for a judicial review within 30 days of the letter(s). This judicial review is being requested on October 25, 2022.

The applicant makes application for:

Regarding the decision of the ineligibility of the COVID-19 benefits; CERB (Canada Emergency Response Benefit), CRB (Canada Recovery Benefit), CRSB (Canada Recovery Sickness Benefit), and CWLB (Canada Worker Lockdown Benefit)

The grounds for the application are:

CERB (Canada Emergency Response Benefit):

As per CERB income criteria states "You earned a minimum of \$5,000 (before taxes) in the last 12 months, or in 2019, from one or more of the following sources: employment income, self-employment income, provincial benefit payments related to maternity or parental leave." CRA claims I do not meet the \$5,000 income criteria, however I have met this eligibility criteria in employment and self-employment income of the year of 2019.

CRB (Canada Recovery Benefit):

As per CRB income criteria states "You earned at least \$5,000 in 2019, 2020, or in the 12 months before the date you applied from any of the following sources: employment income (total or gross pay), net self-employment income (after deducting expenses), maternity and parental benefits from EI or similar QPIP benefits, regular or special benefits from EI if your EI claim began on or after September 27, 2020." CRA claims I do not meet the \$5,000 income criteria, however I have met this eligibility criteria in employment and self-employment income of the year of 2019.

CWLB (Canada Worker Lockdown Benefit):

As per CWLB income criteria states "You earned at least \$5,000 in 2020, 2021, or in the 12 months before the date you applied from any of the following sources: employment income (total or gross pay), net self-employment income (after deducting expenses), maternity and parental benefits from EI or similar QPIP benefits, EI regular, special, or fishing benefits, amounts from these COVID-19 benefits: Canada Emergency Response Benefit (CERB), Canada Recovery Benefit (CRB), Canada Recovery Caregiving Benefit (CRCB), Canada Recovery Sickness Benefit (CRSB)." CRA claims I do not meet the \$5,000 income criteria, however I have met this eligibility criteria through the CERB benefits, CRB benefits, and employment income.

CRSB (Canada Recovery Sickness Benefit):

As per CRSB income criteria states "You earned at least \$5,000 in 2019, 2020, 2021, or in the 12 months before the date you applied from any of the following sources: employment income (total or gross pay), net self-employment income (after deducting expenses), maternity and parental benefits from EI or similar QPIP benefits" CRA claims I do not meet the \$5,000 income criteria, however I have met this eligibility criteria in employment and self-employment income of the year of 2019.

This application will be supported by the following material:

2019 Notice of Assessment

2020 Notice of Assessment

2019 Tutoring Invoice (Self-Employment Income)

2019 T4 slip from 2070111 ONTARIO INC.

2020 T4 slip from 2070111 ONTARIO INC.

2020 T4A slip from THE GOVERNMENT OF CANADA LE GOUVERNEMENT DU CANADA

CRA Eligibility Criteria List for CERB, CRB, CWLB, CRSB

October 25, 2022



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[SOR/2021-151, s. 22](#)