

1071

FORM 301
Rule 301

Notice of Application

SEAL

Court File No. T-228-20

FEDERAL COURT

BETWEEN:

Catherine M Robinson
Applicant

and

Attorney General of Canada
Minister of National Revenue
Respondent

FEDERAL COURT COUR FÉDÉRALE	
FILED	DEPOSE
FEB 14 2020	
NICOLE HRADSKY	
TORONTO, ON	- -

APPLICATION UNDER XI.01 INCOME TAX ACT

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED by the applicant. The relief claimed by the applicant appears on the following page.

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, ON.

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: FEB 14 2020

Issued by: (Registry Officer)

Mavis Griffith
Senior Registry Officer
Agent principal du greffe

Address of local office: 180 Queen St. W, Toronto, ON, M5V 1Z4

TO:

MINISTER OF NATIONAL REVENUE

555 Mackenzie Ave.

Ottawa, ON

K1A 0L5

ATTORNEY GENERAL OF CANADA

Department of Justice Canada

Ontario Regional Office

120 Adelaide Street West

Suite 400

Toronto, ON

M5H 1T1

This is an application for judicial review in respect of

Canada Revenue Agency.

Denial for cancellation of tax under Part XI.01 - Tax-free savings account (TFSA).

Reference Number TB1931 0152 0439

Dated Jan 15th 2020, Downloaded/ received electronically Jan 26th 2020, by post Feb 5th 2020.

The applicant makes application for: *Waiver of tax payable under 207.06 (1) due to reasonable error by the holder on one (1) specific TFSA transfer transaction.*

The grounds for the application are: *As per sections 207.01,02,03, the TFSA transfer in question dated 22 October 2018, resulted in no benefit nor was any advantage derived. Due to the complexity of the tax rules, it is not reasonable to conclude that the individual (holder) either knew nor ought to have known the procedural rules for transfers; the deviation from which could result in penalty, tax or similar consequence under the Income Tax Act.*

This application will be supported by the following material:

- Financial institution data evidencing TFSA funds transfer within 1 Business Day
- All CRA correspondence to date including increased a notice of collection dated within 2 weeks of latest correspondence (retrieved online, not yet received via post).

The applicant requests *Canada Revenue Agency (CRA)* 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 (CRA)* to the applicant and to the Registry: *Ledger of TFSA Contributions from 2017 to current.*

14th February 2020.



CATHERINE M ROBINSON
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(416) 319-2837

- SOR/2004-283, ss. 35, 38
- SOR/2013-18, s. 16