

FORM 301 Rule 301
Notice of Application

GENERAL HEADING

FEDERAL COURT

BETWEEN:

Vincent Galloro

Applicant

and

Canada Revenue Agency

Respondent

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.

February 10, 2023

Issued by: (Registry Officer)

Address of local office:

TO: Manager Canada Revenue Agency

Application

This is an application for judicial review in respect of: J. Mainville, Decision of the Senior Assessment Processing & Resource Officer, TFSA Processing Unit of January 25, 2023, regarding cancellation of tax under Part X1.01-Tax free savings account (TFSA) for the 2020 tax year(s).

This is an application for judicial review in respect of

1. Canada Revenue Agency letter dated January 25, 2023, regarding the second review under the relief provisions regarding a cancellation of tax assessed on excess TFSA contributions for the 2020 tax year(s).
2. The decision of the second review denies any relief on excess TFSA contributions for the 2020 tax year(s).

The applicant makes application for: \$3,768.18.

The grounds for the application are:

1. The CRA website confirmed the contribution room available as of January 1, 2020, in the amount of \$38,502.00.
2. I relied on the said amount to be true and accurate at that time and proceeded with the deposit.
3. I was locked out of MY CRA Account during this time due to a cyber attack. I requested a password twice and only received a password in early July 2021.
4. I was notified by CRA via email of the excess contribution on July 20, 2021.
5. Notifying someone 18 months after the fact cannot be deemed reasonable.
6. I relied on CERB during Covid for a period and experienced hardship.

7. Repayment was made immediately based on the amount told to me by the CRA representative ID no 18611877 on July 28, 2021. On this date, I was instructed by the CRA representative to withdraw only \$26,502.00 from the TFSA account, but to leave a balance of \$6,000.00 in the TFSA account as this amount would be carried forward to 2022, without penalty so long as I do not make any further contributions in 2022.
8. Section 207.03 imposes a similar tax on contributions by non-residents.
9. Section 207.06(1) provides CRA with discretion to waive or cancel the taxes imposed under sections 207.02 and 207.03.
10. The overcontribution arose due to misinformation on the CRA website and were outside my control.
11. Refer to rulings GEKAS V. Canada.
12. The profit earned was less than the penalty.

This application will be supported by the following material:

1. TFSA Contribution Room copy dated February 15, 2020.
2. I am requesting a copy of the telephone conversation with the CRA agent via form RC376 E (21).
3. Handwritten notes from the July 28, 2021, telephone call.

The applicant requests 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:

1. The telephone call recording dated July 28, 2021, with the CRA representative ID no 18611877.

Friday February 10, 2023



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