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**FORM 301 Rule 301
Notice of Application**

(Application)
(Court seal)

**Notice of Application
Federal Court**

BETWEEN:

Applicant: Jananie Vincent

AND

Respondent: Canada Revenue Agency

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 **Toronto, Canada**

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); **November 7, 2023**

Issued by: *(Registry Officer)*

Address of local office:

TO: **Canada Revenue Agency**

Ms. S. Constantin (Manager)
Canada Emergency Benefits Validation

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

(Separate page)

Application

This is an application for judicial review in respect of

(Identify the tribunal.)-**Canada Revenue Agency**

(Set out the date and details of the decision, order or other matter in respect of which judicial review is sought: The date of the decision of the letter is
October 10, 2023 and the day I was aware of the letter October 10, 2023.

The applicant makes application for: *(State the precise relief sought.)* consider the reason **This is my second time applying for the judicial review. The first time I applied and sent all the details to reconsider my reason why I couldn't go back to work during Covid Pandemic. The CRA has sent another reason saying that I am not eligible to receive the fund. Their reasons are changing from time to time when I prove my self why I couldn't go back to work and why I feel it is not fair for me to pay the entire money back.**

The grounds for the application are: (*State the grounds to be argued, including any statutory provision or rule relied on.*) my reasons evidence facts

1st letter November 10, 2022: They listed the amount I received and asked for my eligibility for the proof of earning over \$5000. I sent my ROE and pay stub.

2nd Letter January 10, 2023: Based on the review they said I was not eligible for the following reasons of my scheduled work week was not reduced by 50% because I was caring for the family, and I was not employed, or self employed on the day before my 1st application period. For this I called and explained my situation to the officer, and they said they can't decide on a phone call, so in order to consider they asked me to send in all the details to submit online on the CRA website. So, I submitted the following reasons:

I am working for the Peel District School Board. I am working as a Designated Early Childhood Educator since 2014 September. I worked Long term positions and supply, but I did not have permanent position to return to. I was on maternity leave from June 2019 to June 2020. And It was only one week left for summer Break, I didn't go to work for that week because it was only one week left and like everyone I was also shocked and overwhelmed by the covid restrictions. I didn't have anyone to leave my children to go work. I was worried leaving a baby and a child who continuously sick with wheezing and Asthma. So, I claimed for the Covid funds.

So, in September 2020 I didn't receive any job posting to apply for permanent or long-term positions. so that means I would be working on a daily call (supply work) so that means I would be working on a call basis in different schools everyday. I thought this would not be best for my children at that time. Because my Older Daughter is getting is constantly sick and she has a trouble breathing at night. I remember the year before my maternity leave, I was working long term and she was so sick where we went to emergency quite often. I was worried this would happen again. And living in a one-bedroom apartment I didn't have spare room to isolate my self from covid, so I extend my leave. My husband was working at McDonalds.

Current Situation I work as a EA for less than I would be earning as a DECE. and I work half days to support my family needs and take care of Daughter who gets sick often. I even sent my child's absence days from this year for school. She is going through some treatments and soon she will a surgery and some tests been done with her.

In April 18, 2023: The second review and if I disagree with result, I can apply to the Federal Court for a judicial review within the 30 days of the date of this letter. When I received to I tried reaching out to them but the CRA service was under labor disruption. Finally, I was able to contact and got the details on how to apply and proceed for the Judicial review. I am glad I can finally submit it before the 30 days.

September 1,2023, I had a minutes of settlement for to sent it back to a CRA agency and reconsider it by new officer. So again, I have explained all my situation they asked me to send a letter from my employee asking if I was still employed under them. Provided them and without any explanation In October 10th, 2023 CRA sent me a letter to pay the money back or if I disagree I can apply for a judicial review.

This application will be supported by the following material:

Letter for the Officer I wrote to CRA

Letters from the CRA

Daughter's School Attendance/ Medical history

My roe, T4, income

My current income and the work status at the School Board

Employment letter from the school board

(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph:)

The applicant requests (*name of 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: (*Specify the particular material.*) **N/A**

(Date): **November 7, 2023**

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