

**Notice of Application
Action**

ID 1

Court File Number: T-2100-23

Federal Court

BETWEEN

**Andrew Joo'
and
The Canada Revenue Agency**

e-document		
F I L E D	FEDERAL COURT COUR FÉDÉRALE	D É P O S É
October 05, 2023		
Natasha Fitter		
VAN	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 Calgary, Alberta.

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 4, 2023

Issued by: (Registry Officer)

4th Floor 635 - 8 Avenue SW; Calgary, Alberta, T2P 3M3

TO: P. Doucette
Team Leader
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Canada Revenue Agency
Tax Centre
Legal Department
PO BOX 14001 STN MAIN
WINNIPEG MB R3C 3M3

Application

This is an application for judicial review in respect of the decision made by the Canada Revenue Agency office of the Taxpayer Relief Center of Expertise dated August 30, 2023 and communicated to the Plaintiff via letter received on September 6, 2023.

The applicant makes application for waiver and cancellation of all penalties and interest charges with respect to the Plaintiff's 2008 Individual Income Tax Return.

The grounds for the application are:

1. On August 16, 2021 I received an unofficial "Notice of Assessment" (N.O.A.) Statement from the Canada Revenue Agency (CRA) notifying me that there was an outstanding balance of \$15,356.17 on my account for unpaid taxes plus penalty and cumulative interest for an unfiled 2008 Individual Tax Return. Prior to that communication, the only notifications concerning the unfiled 2008 Tax Return were a "request to file" dated December 31, 2009 and a "demand to file" February 15, 2010.
2. I called the CRA to verify if the August 16, 2021 unofficial "Statement" was legitimate and was advised to wait until an official "Notice of Reassessment" (N.O.R.) was in hand to detail the calculations noted in the unofficial N.O.A. The N.O.R. was received on October 7, 2021 and on October 20, 2021, in conversation with CRA, I was advised to seek redress via Form RC 4288 (i.e. "Request for Taxpayer Relief- Cancel or Waive Penalties and Interest"). The RC 4288 Form was submitted on December 30, 2021.
3. On April 2, 2022 as per CRA request of March 2, 2022, I submitted Form RC 376 E (22) [i.e. Taxpayer Relief Request Statement of Income and Expenses and Assets and Liabilities for Individuals].
4. On October 4, 2022 the CRA written reply denied my request and the CRA letter advised me to follow-up with a named individual if I had any questions about the contents of the letter. I called daily over the span of five business days, left a message for a return call, however no return call was ever received.
5. On December 9, 2022 I wrote to CRA challenging the interpretations contained in their letter of October 4, 2022; and requested an answers to specific questions noted in paragraphs two and three of my letter. To date, that request has not been replied to.
6. In subsequent telephone conversations with CRA, I was advised to submit a second appeal via Form RC 3376 E (22) and did so on January 28, 2023.
7. On September 6, 2023, I received a reply and it was a denial of my request.
8. The CRA publication "Income Tax Information Circular (IC07-1R1) in its Section 26 (a) states..."*Penalties and interest may also be waived or cancelled if they resulted*

10. I have attempted to appeal the decision of CRA, but CRA has unreasonably rejected such appeals. In doing so, CRA has made an unconscionable error of law.

11. The claims of CRA for alleged 2008 unpaid taxes should be dismissed on the basis that such claims were not pursued in a reasonable or timely manner. Such alleged arrears were not pursued in accordance with CRA's own policies.

12. I seek an order of this Court dismissing the claims of CRA for the 2008 unpaid taxes, waiver of all interest and penalties arising from such assessment, and costs of this action against CRA.

This application will be supported by the following material:

1. Copy of Form 4288 E (22) and cover letter dated December 30, 2021
2. Copy of Form RC 376 E (22) and cover letter dated April 2, 2022
3. Copy of Form RC 4288 E (22) and cover letter dated December 9, 2022
4. Copy of Form RC 376 E (22) and cover letter dated January 20,

October 4, 2023



(Signature of applicant)

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SOR/2021-151, s. 22