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FORM 301 Rule 301 Notice of Application

FEDERAL COURT
BETWEEN:

Todd Archer

Applicant

and

Attorney General of Canada

Respondent

NOTICE OF APPLICATION
for review under

Taxpayer Bill of Rights, RC17(E) Rev. 22

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 30 Rue McGill, Montréal, QC H2Y 3Z7.

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.

Dated at Montreal, February 12 2024

Issued by:

Address of:

The Registrar
Federal Court of Canada
30 McGill Street
Montréal, Quebec
H2Y 3Z7

TO:

Attorney General of Canada
284 Wellington Street
Ottawa, Ontario
K1A 0H8

TO:

Canada Revenue Agency
305 Boulevard René-Lévesque O
Montréal, QC
H2Z 1A6

Application

This is an application for judicial review in respect of

Canada Revenue Agency (CRA)

Final decision was reached on 2024-01-17.

It was determined that Todd Archer, myself, was not eligible to receive Canada Emergency Response Benefit Period 7: August 30, 2020 to September 26, 2020

The applicant makes application for: to be deemed eligible for Canada Emergency Response Benefit Period 7: August 30, 2020 to September 26, 2020, and therefore overturning any debt in relation to CERB Period 7

The grounds for the application are: a misunderstanding and/or misrepresentation of the eligibility criteria for Canada Emergency Response Benefit on behalf of the CRA validating agents, and a misunderstanding and/or misrepresentation of the facts of my proof of eligibility, and The Taxpayer Bill of Rights numbers 1, 5, 6 and 8 with number 1 being the key: "You have the right to receive entitlements and to pay no more and no less than what is required by law"

This application will be supported by the following material:

Doctor's Note dated 2020-09-04

Doctor's retirement letter

Record of employment ending 2020-08-31

Record of employment beginning 2020-09-14

2020 T4 statement

Letter from compensation advising that I was on sick leave without pay from 2020-09-01 until 2020-09-13

Leave without pay schedule for 2020-08-31

Google Search - cra cerb eligibility dated 2023-12-06

Taxpayer Bill of Rights - rc17-22e

Decision_letter_2023_08_28_12_57_50_329 dated 2023-08-30

Second_review_letter___no_adjustment_2023_09_26_13_19_36_071 dated 2023-09-28

Second_review_letter___no_adjustment_2023_12_01_08_49_23_487 dated 2023-12-05

Second_review_letter___no_adjustment_2024_01_15_10_53_38_339 dated 2024-01-17

Webpage COVID-19 benefits from the CRA Canada Emergency Response Benefit (CERB)

Webpage What are the eligibility criteria for the Canada Emergency Response Benefit - Canada.ca

Webpage Canada Emergency Response Benefit - Privacy Impact Assessment Summary - Canada.ca

Webpage Questions and answers - Canada.ca

Webpage Canada Emergency Response Benefit (CERB) - Canada.ca last updated 2023-06-27 (CERB eligibility criteria from Canada.ca - benefits)

Mobile screenshot of web search for CERB eligibility

Letter from Service Canada

The applicant requests the 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 CRA to the applicant and to the Registry:

All notes from taxpayer Todd Archer's file dated 2020-09-13 to the receipt of this request, including any that may have been removed/deleted

All private notes from taxpayer Todd Archer's file dated 2020-09-13 to the receipt of this request, including any that may have been removed/deleted

All notes regarding CERB eligibility determination justification from taxpayer Todd Archer's file dated 2020-09-13 to the receipt of this request, including from previous eligibility determinations for same CERB period, including any that may have been removed/deleted

CERB Eligibility page from Technical Help Guide dated 2020-09-13 as well as most recently updated page, specifically the Technical Help Guide used by SP-04 Taxpayer Services agents

All training materials and internal references and bulletins used by SP-04 and SP-05 agents for CERB eligibility, including e-mails and memorandi sent in regards to CERB

eligibility sent across the CRA and to its agents dated 2020-03-15 to the receipt of this request

Any other internal references used by agents for determining CERB eligibility of a taxpayer

All bulletins posted to taxpayer Todd Archer's file dated 2020-09-13 to the receipt of this request, including any that may have been removed/deleted

The webpage that was recently removed but was linked in the two original decision letters that I received: canada.ca/en/services/benefits/covid19-emergency-benefits

Any transcripts to calls made by Todd Archer where his account was accessed by CRA agents dated 2020-09-13 to the receipt of this request

The SP-04 training material with respect to offering information and weblinks to taxpayers (i.e. what webpages can we offer to send to taxpayers)

February 12 2024

Todd Archer
438-728-3839
96 Rue Saint-Georges
Châteauguay, QC
J6K 2S3

Todd Archer