

FORM 301 Rule 301

Federal Court

Between:

Elin Gustafson (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.

(Date) October 30, 2023

Issued by: (*Registry Officer*)

Address of local office:

TO: CRA

S. Constantin, Manager, Canada Emergency Benefits Validation

(*Separate page*)

Application

This is an application for judicial review in respect of

This is an application for Judicial review in respect of Canada Emergency Benefits Validation dated Oct 3rd 2023 and received on the same date (Second Review) by which the CRA has deemed the applicant does not meet the criteria for CERB and CRCB moneys

The applicant makes application for:

- 1) An order quashing the Second Review and:
 - a) Compelling the CRA to deem the criteria for CERB and CRCB payments were valid, and rescind their demand for repayment or, in the alternative;
 - b) Sending the matter back with directions for redetermination by a new decision-maker
- 2) Costs, and
- 3) Any other relief that this Honourable Court deems just

The grounds for the application are:

- 1) I meet the criteria of having earned over the minimum required amount (\$5000) for CERB and CRCB

2) I meet the criteria as a caregiver

3) CRA in years up to and including 2020 have always accepted my Income Tax filings indicating my revenues were paid in cash. They accepted my 2020 revenues in their 'Notice of Assessment' but then denied my application for CERB and CRCB stating I had not earned the required amount in 2020

This application will be supported by the following material:

- my letters to the CRA explaining my situation and why I was eligible for CERB and CRCB
- Letter from my employer confirming my employment dates and my salary for the given period
- my employer's bank statements leading up to my employment termination showing cash withdrawals correlating with my cash revenue claims
- letter from my mother's Geriatric Psychiatrist supporting my application for CRCB
- letter from my mother's Day Program indicating the program was cancelled due to the pandemic
- letter from my father's doctor confirming that due to my father's terminal cancer and my mother's dementia, it was necessary for me to be caring for them 24/7

The applicant requests 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: The CRA's entire file pertaining to my applications for reviews

October 30, 2023



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