

T-3431-25



**FORM 301 Rule 301
Notice of Application**

**Court File No.:
FEDERAL COURT**

BETWEEN:

**MARIE PIA FAZIO
Applicant**

- and -

**CANADA REVENUE AGENCY
Respondent**

APPLICATION UNDER SECTION 18.1 OF THE FEDERAL COURTS ACT

(Court seal)

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 Ottawa, Ontario, 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.

September 11, 2025

Issued by: **NASREEN MUDHOO**
REGISTRY OFFICER
AGENT DU GREFFE
(Registry Officer)

Address of local office:

TO: *(Name and address of each respondent)*

180 Queen Street West	180, rue Queen Ouest
Suite 200	bureau 200
Toronto, Ontario	Toronto, Ontario
M5V 3L6	M5V 3L6

Bob Hamilton, Commissioner of Revenue, Canada Revenue Agency, 7th Floor, 555 MacKenzie Avenue, Ottawa, Ontario K1A 0L5, Canada

(Separate page)

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of

The decision of the Canada Revenue Agency (CRA), dated August 14, 2025 (Reference No. C0073171935-001-45), which denied the applicant's eligibility for the Canada Emergency Response Benefit (CERB) and related recovery benefits on the basis that the applicant did not earn the required \$5,000 in income.

This determination was made despite:

- CRA's own official GST/HST credit notice dated July 5, 2021, confirming that the applicant's 2020 family net income was \$43,046;
- Canadian, Norwegian, and Swedish tax filings already submitted; and
- Multiple contradictory CRA letters issued between 2023 and 2025.

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 decision of the Canada Revenue Agency (CRA), communicated on August 14, 2025 (Reference No. C0073171935-001-45). This decision denied the applicant's eligibility for what the letter refers to as the "Canada Emergency, Recovery and Worker Benefits applications." The correct program name under federal law is the Canada Emergency Response Benefit (CERB) and Canada Recovery Sickness Benefit (CRSB). The decision stated that the applicant did not meet the \$5,000 income requirement, despite CRA's own records, including an official GST/HST credit notice dated July 5, 2021, which confirmed a 2020 net income of \$43,046, as well as Canadian and international tax filings previously submitted. The decision letter further advised if the applicant disagrees with the result of the second review, the applicant may apply to the Federal Court for a judicial review within 30 days of the date of letter.

The applicant makes application for: *(State the precise relief sought.)*

- 1) An order quashing the decision of the Canada Revenue Agency (CRA) dated August 14, 2025 (Reference No. C0073171935-001-45).
- 2) A declaration that the applicant met the income eligibility requirement for the

Canada Emergency Response Benefit (CERB) and Canada Recovery Sickness Benefit (CRSB).

- 3) An order remitting the matter back to the CRA for redetermination in accordance with law, procedural fairness, and the evidence on record.
- 4) Such further and other relief as this Honourable Court deems just.

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

The grounds for the application are:

- 1) Unreasonableness (s. 18.1(4)(d), Federal Courts Act). The CRA's decision of August 14, 2025 is unreasonable because it is based on the false finding that the applicant did not earn \$5,000 in income, despite CRA's own official GST/HST credit notice of July 5, 2021 confirming income of \$43,046 in 2020
- 2) Failure to Consider Relevant Evidence (s. 18.1(4)(c)). The CRA disregarded Canadian, Norwegian, and Swedish tax filings submitted by the applicant, as well as its own income records, and instead issued contradictory decision letters that misused legal terminology, misidentified the benefits in question, and demanded inconsistent repayment amounts. Furthermore, CRA failed to maintain or complete or accurate records in the applicant's online account, and multiple confirmed document submissions also no longer appear.
- 3) Procedural Unfairness / Breach of Natural Justice (s. 18.1(4)(a)). The applicant was denied a fair process through the issuance of multiple contradictory decision letters (2023, 2024, and final on August 14, 2025), and through the repeated use of incorrect program names in official correspondence, and abusive or obstructive conduct by CRA representatives, including misdirected calls, incomprehensible or abusive agents, and failure to provide requested records. This conduct has not been isolated but has persisted since at least April 2023, causing repeated and ongoing stress over an extended period of time, and materially impairing the applicant's ability to respond to CRA's allegations.
- 4) Error of Law (s. 18.1(4)(c)). The CRA misapplied the statutory eligibility requirements under the Canada Emergency Response Benefit Act and related legislation, disregarding admissible income sources.
- 5) Relief Warranted by the Record. Given that CRA's own records conclusively establish the applicant's income exceeded the statutory threshold, the Court should not only quash the decision but also declare the applicant eligible for CERB and CRSB.

This application will be supported by the following material: (*List the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used.*)

This application will be supported by the following material:

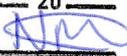
- 1) The affidavit of the applicant, Marie Pia Fazio, to be filed, including exhibits consisting of:
 - a. The CRA decision letters, including letter of August 14, 2025 (Reference No. C0073171935-001-45).
 - b. Additional CRA correspondence from 2023–2025 showing contradictory findings.
 - c. The CRA GST/HST credit notice dated July 5, 2021 confirming income of \$43,046 in 2020.
- 2) Canadian, Norwegian, and Swedish tax filings.
- 3) Evidence of discrepancies in CRA assessments dating back to 2013.
- 4) Records and/or transcripts of phone interactions with CRA agents.
- 5) Any related correspondence and records relevant to the applicant's eligibility for CERB and CRSB.

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

The applicant requests Canada Revenue Agency (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 Canada Revenue Agency (CRA) to the applicant and to the Registry: *(Specify the particular material.)*

These certified copies must include the complete records of decision-making related to the denial of CERB and CRSB, including but not limited to:

- 1) All internal records, notes, and assessments concerning the applicant's eligibility for the Canada Recovery Sickness Benefit (CRSB) and the Canada Emergency Response Benefit (CERB), noting that CRA's decision letters repeatedly mislabel these programs using non-official names not recognized by federal law such as "Canada Emergency, Recovery and Worker Benefits applications", for the decision letters dated April 18, 2023, September 19, 2024 (two versions issued with CRB and CRSB), and August 14, 2025 (Reference No. C0073171935-001-45);
- 2) Any correspondence, memoranda, or records of communication between CRA officials concerning the applicant's eligibility for CERB and CRSB (the correct name(s) under federal law);
- 3) Any documents evidencing how Canada Revenue Agency (CRA) considered, or failed to consider, the applicant's Canadian, Norwegian, and Swedish tax filings;
- 4) Any material forming the applicant's "decision file" that was formally requested by letter uploaded to the submissions site on the applicant's online CRA account after September 19, 2024 but never provided despite confirmation of receipt;

I HEREBY CERTIFY that the above document is a true copy of
the original issued out of filed in the Court on the _____
day of _____ SEP 11 2025 A.D. 20 _____
Dated this _____ day of SEP 11 2025 20 _____
NASREEN MUDHOO 
REGISTRY OFFICER
AGENT DU GREFFE