

A-231-26.

FORM 337 Rule 337

Notice of Appeal



Court File No.

FEDERAL COURT OF APPEAL

BETWEEN:

Marie Pia Fazio

Appellant

and

Canada Revenue Agency

Respondent

(Court Seal)

Notice of Appeal

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears below.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at *(place where Federal Court of Appeal (or Federal Court) ordinarily sits)*.

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IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the *Federal Courts Rules* and serve it on the appellant's solicitor or, if the appellant is self-represented, on the appellant, **WITHIN 10 DAYS** after being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the *Federal Courts Rules* instead of serving and filing a notice of appearance.

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 APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

(Date) June 22, 2026

Issued by:

NICOLE HRADSKY
SR. REGISTRY OFFICER
AGENT DU GREFFE *PRINCIPAL*
(Registry Officer)

Address of local office:

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

TO: (Name and address of each respondent)

(Name and address of every other person required to be served)

Ms. DiYing Wu (She / Her), Counsel | Avocate

NCR Tax Law Litigation Section | Section du litige fiscal de la RCN
Department of Justice Canada | Ministère de la Justice du Canada
Government of Canada | Gouvernement du Canada

Notice of Appeal, Fazio v Canada Revenue Agency

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(Separate page)

Appeal

THE APPELLANT APPEALS to the Federal Court of Appeal (or Federal Court) from the order of (name of judge, officer or tribunal) The Honourable Justice Nicholas McHaffie dated (date) May 21, 2026 by which (details of order under appeal):

1. The applicant's motion is dismissed, with costs to the respondent in the amount of \$100.
2. The application for judicial review is dismissed without costs.

TAKE NOTICE that the Appellant, Marie Pia Fazio, appeals to the Federal Court of Appeal from the Reasons and Judgement of the Federal Court dated May 21, 2026 (2026 FC 651), in Federal Court file T-3431-25, granting the Respondent's August 14, 2025 decision the subject of the application of judicial review.

THE APPELLANT ASKS that (the relief sought).

The Appellant seeks:

1. **An Order allowing the appeal and setting aside the Judgment dated May 21, 2026 (2026 FC 651);**
2. **An Order setting aside the Judgment and Reasons dated May 21, 2026 in Federal Court file T-3431-25;**
3. **An Order remitting the matter for redetermination in accordance with the directions of this Honourable Court, including consideration of the statutory frameworks and issues raised by the Appellant;**
4. **In the alternative, an Order granting such procedural directions as may be necessary to permit the issues raised by the Appellant to be fully and fairly determined.**
5. **An Order restoring and directing consideration of the Appellant's motion materials filed October 29, 2025 on an appropriate timetable.**
6. **Such further and other relief as this Honourable Court deems just.**

THE GROUNDS OF APPEAL are as follows: (*Set out the grounds of appeal, including a reference to any statutory provision or rule to be relied on.*)

The Appellant relies on the following grounds stated subsequently below these introductory statements:

- 7. This Appeal is brought pursuant to subsection 27(1) of the Federal Courts Act and Part 6 of the Federal Courts Rules, including Rules 337 to 349.**
- 8. The final decision letter of the Canada Revenue Agency ("CRA"), communicated by online letter on August 14, 2025 (Reference No. C0073171935-001-45) denying the Appellant's eligibility for the *Canada Emergency Response Benefit (CERB)* and related benefits on the basis that the Appellant did not earn \$5,000 in income.**
- 9. The CRA Agent Mr. O. Ogbemor made this final determination despite:**
 - **CRA's own official GST/HSTC credit notice documentation dated July 5, 2021** confirming the Appellant's income was \$43,046;
 - **Official Tax Filings from Norway, Sweden and Canada confirming this employment income**, with which Canada has formal tax treaties with; and
 - **Multiple contradictory and erroneous CRA redetermination decision letters** issued between April 2023 and August 2025 including referring to the wrong Benefits program "CRB", and "Canada Emergency Recovery and Worker Benefits applications", and other obvious signs of Fraud detailed by the Appellant's 88-page Affidavit submitted to the Honourable Court.
- 10. The Appellant, Ms. Fazio, raised serious and criminal concerns regarding the accuracy of records and communications the CRA relied upon in the administrative process, including:**

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- a. CRA-generated GST/HSTC documentation showing actual income of \$43,046 as reported by a Licensed Insolvency Trustee, Spergel (Mr. Christopher Galea).
- b. Income evidence well above the \$5,000 threshold.
- c. Alleged inaccuracies in the administrative record.
- d. Procedural fairness concerns.
- e. Treatment of affidavit evidence.

The above-mentioned items are all recognizable Appellate issues.

11. The Appellant, Ms. Marie Pia Fazio, also brought a motion in Case T-3431-25 to the Federal Court seeking related relief. This Notice of Appeal is filed from the Judgment dated May 21, 2026 and is intended to preserve the Appellant's statutory right of appeal in accordance with the Federal Courts Act and the Federal Courts Rules.

12. The Appellant, Ms. Fazio, also expects this Appeal to follow the Federal Court of Canada's Proper and Defined Appeal process, including:

- **Federal Courts Act, s. 27(1)** – right of appeal
- **Rule 337** – contents of Notice of Appeal
- **Rule 339** – service of Notice of Appeal
- **Rule 341** – appearance / cross-appeal
- **Rule 343–345** – appeal book
- **Rule 346** – Appellant's Memorandum
- **Rule 347** – requisition for hearing

Invoking Rule 74 as a screening mechanism is not lawful in the Federal Court of Canada Appeal process, as has been unlawfully invoked in previous Appeal filings by the Appellant in Case A-37-26 *Fazio v Toronto-Dominion Bank*.

13. AI Declaration: Portions of this document were prepared with AI assistance and were reviewed, edited, and approved by the Appellant, who remains responsible for all content.

The Appellant submits that the Federal Court erred in law, fact, mixed fact and law, and principle, including the following:

A. Errors Relating to the Treatment of Evidence

- 14. The Federal Court erred in its treatment of documentary evidence** relating to the Appellant's income and eligibility under the Canada Emergency Response Benefit Act.
- 15. The Federal Court failed to properly consider the significance of a CRA-generated GST/HSTC Credit Notice dated July 5, 2021** showing 2020 family net income of approximately \$43,046.
- 16. The Federal Court failed to adequately address the significance of CRA-generated records and information** relevant to the Appellant's eligibility and income history.
- 17. The Federal Court misapprehended the evidentiary significance of documentation generated, maintained, or relied upon by the CRA in the administration of federal tax and benefit programs.**

B. Errors Relating to the Administrative Record

- 18. The Federal Court failed to adequately address submissions concerning inaccuracies, inconsistencies, omissions, and discrepancies** within the Certified Tribunal Record.
- 19. The Federal Court failed to properly consider submissions regarding discrepancies** between the Canada Revenue Agency ("CRA") records, banking records, tax documentation, and the conclusions reached during the administrative review process.
- 20. The Federal Court failed to adequately address submissions concerning three (3) different repayment amounts** identified during the CRA review process and the impact of those inconsistencies on the reasonableness of the administrative decision.

C. Procedural Fairness

21. **The Federal Court erred in concluding that the administrative review and decision process regarding CERB repayments and if they satisfied the requirements of procedural fairness.**
22. **The Federal Court failed to properly consider whether the Appellant was provided a meaningful opportunity to address serious discrepancies indicating fraud concerning her income, international tax documents, TD banking records, and eligibility, specifically by denying her properly filed Affidavit in January 2026 of 88-pages that included a detailed analysis of the hundreds of errors on her CRA dashboard, CERB accounting, redetermination amounts, and Taxes dating back to 2013.**
23. **The Federal Court failed to adequately address the Appellant's multiple requests to the Respondent for transaction-level documentation and supporting records relevant to the determination of eligibility and repayment that should have been included in the Certified Tribunal Materials transmitted on Oct.1 and Nov.5, 2025.**
24. **The Federal Court failed to adequately consider submissions concerning the conduct of the CRA review process, including concerns regarding the complete inaccuracy and reliability of records of communications relied upon by the CRA, where completely false conversations were documented, incorrect phone numbers for the Appellant, redacted illegible emails, and numerous illegible screenshots, as well as missing documents that the Appellant submitted through her CRA dashboard, and the missing requested banking transactional records of the CERB benefits.**

D. Affidavit Evidence and Record Completeness

25. **The Federal Court erred in its treatment of the Appellant's affidavit evidence by failing to distinguish between evidence tendered to establish eligibility and evidence tendered to explain the administrative process, procedural fairness concerns, the**

completeness of the administrative record, and the documents submitted to the CRA.

- 26. The Federal Court failed to properly consider whether portions of the Appellant's affidavit evidence fell within recognized exceptions applicable in judicial review proceedings.**
- 27. The Federal Court failed to adequately consider submissions concerning documents and information provided to the CRA during the review process, including evidence identified after the commencement of the review and subsequently provided to the CRA.**

E. Reasonableness Review

- 28. The Federal Court erred in concluding that the CRA's decision was reasonable despite evidence capable of supporting income above the statutory threshold established under the *Canada Emergency Response Benefit (CERB) Act*.**
- 29. The Federal Court failed to properly assess whether the administrative decision was transparent, intelligible, and justified in light of the documentary record, the Appellant's analysis and multi-document evidence submissions, and the evidence available to the CRA showing the CRA should have never pursued this case for 3 years considering their own records state the Appellant's income at \$43,046.**
- 30. The Federal Court failed to adequately address whether material inconsistencies within the evidentiary record undermined the reasonableness of the administrative decision.**

F. Failure to Address Material Arguments

- 31. The Federal Court failed to address or adequately address several material arguments raised by the Appellant, including:**
- a. Tax documents and invoices as evidence relating to self-employment income;**

- b. **Tax documents and international income documentation** such as income slips and tax reporting;
- c. **Appellant's analysis and submissions provably demonstrating hundreds of inaccuracies** within Ms. Fazio's CRA dashboard, CERB accounts, and the Certified Tribunal Record ("CTR");
- d. **Serious discrepancies between CRA records and TD banking records;**
- e. **Three (3) different CERB repayment amounts identified during the review process** showing that the CRA is incapable of accounting for the actual benefit amounts transmitted to the Appellant;
- f. **Requests for banking transaction-level documentation and supporting records that were not transmitted;**
- g. **Serious concerns regarding the accuracy, reliability and forgery of records of communications and accounting; and**
- h. **The significance of CRA-generated documentation showing the Appellant was obviously eligible to receive the benefits with stated income of \$43,046.**

32. The obvious significance of CRA-generated documentation relevant eligibility showing stated income well above \$5,000, the Federal Court therefore failed to meaningfully engage with material issues necessary to the determination of the application.

G. Self-Represented Litigant

33. The Appellant was self-represented throughout the proceeding as a targeted and tortured Human Rights Whistleblower that exposed a modern slavery network in Norway, Sweden and Canada. The Federal Court failed to adequately consider the substance of the Appellant's severe human rights status and violations, and related submissions and evidence, and portions

of the Reasons show the Court treated this as an unrelated issue when it was directly related to her multi-institutional targeting/obfuscation as reflected in her ongoing Federal cases:

- a. **Fazio v Toronto-Dominion Bank T-3726-25, A-37-26**
- b. **Fazio v Sparkrock Ltd. et al T-3796-25**

I. Terrorist act against an Individual

- 34. The Appellant submits that the Reasons do not fully engage with a severe and material issues raised throughout the proceeding, Ms. Fazio's status as a Whistleblower of an international Terrorist network in which she was trafficked, targeted and attacked.**
- 35. The Appellant was attacked in a coordinated Act of Terror against an Individual in Oslo, Norway in 2020.** This included thousands of people in Oslo, Norway abusing, torturing and attacking her in her place of residence and on the street, and tracking her wherever she went, including advanced militarized technology.
- 36. This escalated to a collaborative act of Terror against the Appellant after she reported 3-years of ongoing abuse and violence** by intimate partners, workplaces, government agencies including the Norwegian Tax Agency Skatteetaten, and DNB Nor Bank in Norway and Sweden from 2017 to 2020.
- 37. On September 27, 2020, the Appellant, Ms. Fazio, fled Norway by plane to save her life and returned to Mississauga, Ontario, Canada and was incarcerated in a hotel room for two (2) weeks at Homewood Suites Hotel in Mississauga Southwest of Winston Churchill Blvd and Dundas Street West, with stated reasons as quarantine due to COVID-19.**

38. Ms. Fazio, the Appellant, has been relentlessly targeted and tortured in Mississauga and Toronto, Canada since her return by Government Agencies, including: the CRA, Service Canada, Banks including TD Bank and Royal Bank of Canada (RBC), Law enforcement agencies including the Peel Regional Police in Mississauga, and Toronto Police, the employees of the Federal Court of Canada (see 16-page letter, Court Docket ID 38, T-3431-25) and thousands of individuals that have been incentivized by the same Terrorist network that attacked her in 2020.

39. This is very significant evidence in this Appeal, because Ms. Fazio's case is as a Whistleblower against International Terrorists, including collaborative Terrorist activities between the countries of Canada, Norway and Sweden, among others. The Federal Court has ignored the seriousness of the crimes against her, and the numerous criminals implicated at the above-mentioned organizations, including employees and/or "fake" employees of the CRA that impersonated actual CRA employees – which is a proven pattern in Ms. Fazio's Federal cases and ongoing abuse and torture as a Whistleblower.

H. General

40. The Federal Court committed such further errors of law, fact, mixed fact and law, and principle as may appear from the record.

41. The Appellant relies upon the Federal Courts Act, the Canada Emergency Response Benefit (CERB) Act, applicable jurisprudence, the record before the Federal Court, and such further materials as may be permitted by this Honourable Court.

42. The Appellant raised concerns regarding the accuracy and reliability of records relied upon during the administrative process, including records of communications with CRA

personnel. The Federal Court failed to adequately address these concerns in assessing the reasonableness of the decision and the completeness of the administrative record.

43. As a targeted and tortured Whistleblower, Ms. Fazio's devices are tracked and tampered with remotely, and therefore Ms. Fazio was aware that her call with the CRA agent Mr. O. Ogbebor was tampered with when she played it for the Court while testifying on April 2, 2026 in Ottawa.

I. Concluding Remarks

44. The Federal Court of Appeal should address the following questions of Law, Errors of Law, and Misapplication of Law:

- a. Did the Federal Court properly apply judicial review principles?
- b. Did the Court properly assess the reasonableness of the CRA decision?
- c. Did the Court fail to address material arguments or evidence?

45. The themes the Appellant proposes the Federal Court of Appeal consider during their determination include:

- a. CRA-generated GST/HSTC documentation showing Ms. Fazio's obvious eligibility for benefits with stated \$43,046 in income;
- b. Treatment of the hundreds of errors in the CRA administrative record as diligently and thoroughly analyzed and presented in the Appellant's documents filed before the Federal Court;
- c. Procedural fairness, including the tone and content of the Reasons and Judgement of May 21, 2026, which arguable reads like a Respondent defending their case rather than a Federal Court Justice.
- d. Affidavit evidence showing obvious and persistent record incompleteness, illegibility and major and serious accounting discrepancies in CRA and TD banking records

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regarding CERB payments and ALL of the Appellant's tax filings;

- e. **Multiple repayment amounts; and**
- f. **Failure to address material arguments raised by the Appellant repeatedly and with hundreds of pages of evidence.**

Standard of Review

1. The Appellant relies on the applicable standards of review, including:
 - (a) **correctness** for questions of jurisdiction and legal interpretation; and
 - (b) **palpable and overriding error** for findings of fact, including material misapprehension.
2. The Appellant will rely on all evidentiary materials and documents filed in the Federal Court in case T-3431-25, including an 88-page Affidavit filed in January 26, 2026 that was later rejected as admissible for unlawful reasons; and such further materials as this Honourable Court may permit.

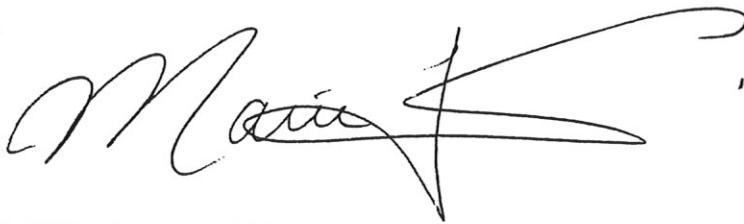
~~(If the appellant wishes a tribunal to forward material to the Registry, add the following paragraph:)~~ MF

3. The Appellant requests the Federal Court Registry to transmit the whole and entire file T-3431-25 to the Registry of the Federal Court of Appeal, and to provide to the Appellant, certified copies of the entire file in the possession of the Federal Court Registry at 180 Queen St. West, Suite 200, that are not presently in the Appellant's possession, including but not limited to
 - (a) the Judgment and Reasons dated May 21, 2026
 - (b) all Order/Directions

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- (c) the complete docket printout for file T-3431-25, including all orders, directions, endorsements, Registry memoranda, and docket entries;
 - (d) all the Respondent's files including all affidavits, exhibits, and signature pages;
 - (e) all Affidavits of Service filed by the Applicant and Respondent; and such further materials as this Honourable Court may direct. MF
4. These certified materials are requested in order to ensure the **integrity of service** and to confirm **counsel of record** for the purposes of this appeal.

(Date) June 22, 2026



(Signature of solicitor or appellant)

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SOR/2021-151, s. 24