

How to complete the form

Area A: Identification

- Complete this area in full so that we know exactly who you are and what return you want us to reassess.

Note

We will accept a change of address only from you or your legal representative. A legal representative is an executor or administrator of your estate, someone with a power of attorney or guardian. You can authorize your representative online using the "Authorized representative(s)" service in My Account. For more information, go to canada.ca/my-cra-account or see Form AUT-01.

Area B: Authorization

- Complete this area if you are authorizing a person or firm to make this request on your behalf.
- You have to authorize us to discuss your tax matters with this person or firm by providing a completed Form AUT-01, Authorize a Representative for Access by Phone and Mail. **You do not have to provide a Form AUT-01 if there is already one on file.**
- Form AUT-01 **must** indicate Type of access Option 2 to make changes to a taxpayer's account.

Note You can print Form AUT-01 from our website at canada.ca/cra-forms-pubs.

Area C: Adjustment details

- Please provide all details for each change you request (you do not have to show a recalculation of your taxes).
- Choose the appropriate plus/minus (+/-) indicator (for losses, e.g. self-employed business loss, chose minus "-").
- If you are changing a line on which you already claimed an amount (see Example 1, below) and you did not previously provide the supporting documentation, you now have to provide supporting documentation for the entire revised amount.
- Supporting documentation may include receipts, schedules, or other relevant documents. Your request may be delayed if you do not provide all required information with this form.
- You can get more information about CRA's rules and policies for reassessments from our Web site at canada.ca/taxes or by calling **1-800-959-8281**.
- Following is an example of how to complete this area.

Example

Mary filed her 2019 return reporting the following information:

Employment income	\$28,600
Union dues	\$500

After receiving her **notice of assessment**, Mary received an additional T4 slip. It showed \$200 in income and \$20 for union dues.

To request a change to her return, Mary will complete Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ -	Amount of change	Revised amount
10100	Employment income	28,600	+	200	28,800
21200	Union dues	500	+	20	520

Note

Even though Mary did not submit receipts with her tax return for the original union dues claim of \$500, she must now submit those receipts along with her additional T4 slip.

Area D: Certification

- Make sure either you or your authorized representative signs and dates the request for a change to your return.

Where to send your form

Send this form and any supporting documents, if applicable, to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	Send your correspondence to the following address:
Alberta, Manitoba, Northwest Territories, London, Saskatoon, Thunder Bay, Hamilton, Kitchener/Waterloo, Windsor, British Columbia, Yukon, and Regina	Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2
Toronto Centre, Toronto East, Toronto North, Toronto West, Barrie, Sudbury, Outaouais, Prince Edward Island, Belleville, Montréal, Ottawa, Sherbrooke, New Brunswick, Newfoundland and Labrador, Nova Scotia, Kingston, Peterborough, and St. Catharines	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Chicoutimi, Montérégie-Rive-Sud, Laval, Nunavut, Rouyn-Noranda, Québec, Rimouski, and Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

If your country of residence is: (Deemed residents, non-residents, and new or returning residents of Canada)	Send your correspondence to the following address:
Denmark, France, Netherlands, United Kingdom, USA	Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2 CANADA
All other countries	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1 CANADA