



Notice of Objection – Ontario Corporations Tax Act

- You can use this form to file an objection to a Notice of Assessment or a Notice of Determination issued under the Ontario Corporations Tax Act, except for premium taxes.
- Send the completed form, by registered mail, to:
 Chief of Appeals
 Appeals Intake Centre
 Post Office Box 2006, Station Main
 Newmarket ON L3Y 0E9
- **Filing deadlines** – The Notice of Objection must be filed within 180 days from the date of the Notice of Assessment or Notice of Determination. A separate Notice of Objection must be filed for each Notice of Assessment or Notice of Determination in dispute.
- **Issues, facts, and reasons** – The Notice of Objection must clearly describe each issue raised by way of objection and must fully set out the facts and reasons relied on for each issue.
- **Payment of taxes in dispute** – Corporations are required to pay immediately when they receive a Notice of Assessment or a Statement of Account any tax, interest, penalties or any other unpaid amounts, whether or not an objection to or an appeal from an assessment for the taxation year is outstanding.

Identification of the taxpayer filing the objection

| | | | |
|------------------|--------------------|------------------|----------------|
| Name of Taxpayer | | | |
| Mailing address | | City | Province/State |
| Country | Postal or ZIP code | Telephone number | Fax number |

Objection

Please provide the following information or enclose a copy of your Notice of Assessment or Notice of Determination

| | | |
|---|---|--------------------------|
| Notice of Assessment/Determination number | Notice of Assessment/Determination date | Amount of tax in dispute |
| For taxation year ending | Ontario Corporations Tax number | Federal Business number |

Issues, facts, and reasons – Please clearly describe each issue raised and fully set out the facts and reasons relied on for each issue (if you need more space, attach a separate sheet).

Appointment of representative

I confirm that _____
(name of individual) _____
(name of organization)

(full address including postal code)

_____ is authorized to act on behalf of the corporation with respect to this Notice of Objection.
Telephone number including area code _____

An authorized person must sign this Notice of Objection. If an authorized representative signs this Notice of Objection, please submit written confirmation of authorization.

Name (print)

Position/Title

Signature

Date