



## Superior Court of Justice (Ontario)

**In the Matter of:**

Section 85 of the Corporations Tax Act, except for premium taxes.

**BETWEEN:**

Appellant \_\_\_\_\_  
(Name)

and

Respondent THE MINISTER OF REVENUE (Ontario)

### Notice of Appeal

Take notice that the Appellant appeals to the Superior Court of Justice the decision of the Ontario Minister of Revenue, as represented by the Canada Revenue Agency, dated the \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_,

in respect of Account No. \_\_\_\_\_, Notice of Objection File No. \_\_\_\_\_.

Notice of Assessment No.	Notice of Assessment Date			Amount of Tax in Dispute \$	For Period Ending		
	Year	Month	Day		Year	Month	Day

**Statement of Issues and Reasons for Appeal** – In a separate document attached to this form, set out the issues under appeal, and the facts, reasons, and law relied on in respect of each issue. A Notice of Appeal is limited to the issues raised in the Notice of Objection.

### Appointment of a Representative

I confirm that \_\_\_\_\_  
(name of individual) \_\_\_\_\_  
(name of organization)

\_\_\_\_\_  
(full address including postal code)

\_\_\_\_\_ has the authority to communicate on the company's behalf concerning this Notice of Appeal.  
(telephone number including area code)

This **Notice of Appeal** must be signed by the Appellant or an authorized representative. If an authorized representative signs this Notice of Appeal, please submit written confirmation of the authorization.

Name	Signature	Position/Title	Date		
			Year	Month	Day

Follow the instructions on the next page to file this Notice of Appeal.

## Instructions

- Attend in person the appropriate court office of the Superior Court of Justice to file the Notice of Appeal and to pay the applicable court filing fee.
- Send one copy of the Notice of Appeal as filed, **including the action number and the court location**, by **registered mail** to the Canada Revenue Agency, c/o Assistant Commissioner, Appeals Branch, Ottawa, Ontario, K1A 0L5.
- Keep one copy for your records.
- **Time Limit:** The Notice of Appeal must be filed with the Superior Court of Justice and the copy sent to the Canada Revenue Agency within 90 days from the date of the notification that the Minister has confirmed the assessment or has reassessed.

### Premium taxes:

- You can obtain Notice of Appeal forms in respect of premium taxes by visiting the Ontario Ministry of Revenue Web site at [ontario.ca/taxappeals](http://ontario.ca/taxappeals).

## Taxpayer Bill of Rights

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). For further information, visit [canada.ca/taxpayer-rights](http://canada.ca/taxpayer-rights).