



Canada Revenue
Agency

Agence du revenu
du Canada

Reconciliation of Business Income for Tax Purposes 2017

This guide is only available in electronic format.

Is this guide for you?

Use this guide if you are a self-employed business person including a self-employed commission salesperson or a professional and the fiscal period of your business or professional practice **does not end on December 31, 2017**.

This guide will help you calculate the business or professional income to report on your 2017 income tax and benefit return. Instructions are provided to help you fill in Form T1139, *Reconciliation of 2017 Business Income for Tax Purposes*.

Do not use this guide if you changed to a December 31 year-end in a previous year.

If you started your business in 2017 and your first fiscal period ends in 2018, you may be able to choose a fiscal period other than the calendar year. You can file an election with your income tax and benefit return. To request this election, fill in Form T1139.

This guide complements other Canada Revenue Agency (CRA) guides such as the T4002, *Self-employed Business, Professional, Commission, Farming, and Fishing Income*, the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*, and the RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide*.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. Find more information at canada.ca/cra-multiple-formats or by calling **1-800-959-5525**.

This guide uses plain language to explain the most common tax situations. It is provided for information only and does not replace the law.

Unless otherwise stated, all legislative references are to the *Income Tax Act* and the *Income Tax Regulations*.

La version française de cette publication est intitulée *Conciliation du revenu d'entreprise aux fins de l'impôt*.

Table of contents

	Page		Page
Chapter 1 – General information	4	Online services	9
Filing and balance due dates	4	My Account.....	9
Chapter 2 – Calculating your 2017 business income ...	4	Handling business taxes online.....	9
Businesses that started before 2017	4	MyCRA mobile app.....	9
Businesses that started in 2017.....	4	Electronic payments	10
Form T1139, <i>Reconciliation of 2017 Business Income for</i>		For more information	11
<i>Tax Purposes</i>	4	What if you need help?	11
Part 1 – Fiscal periods that do not end on		Direct deposit.....	11
December 31	4	Forms and publications	11
Part 1A – Identification.....	5	Electronic mailing lists	11
Part 1B – Alternative method – fiscal periods that		Tax Information Phone Service (TIPS)	11
do not end on December 31	5	Teletypewriter (TTY) users	11
Death of a partner or proprietor	6	Service complaints	11
Part 1C – Certification.....	7	Reprisal complaint.....	11
Part 2 – Changing to a December 31 fiscal		Tax information videos	11
period end	7		
Part 2A – Identification.....	7		
Part 2B – Changing to a fiscal period ending			
on December 31	7		
Part 2C – Certification.....	8		

Chapter 1 – General information

Generally, you have to report your business income from a business carried on in Canada on a calendar-year basis.

This rule affects:

- sole proprietorships
- professional corporations that are partners in a partnership
- partnerships in which at least one of the partners is an individual, a professional corporation, or another affected partnership

You may be able to use an alternative method of reporting your business income that is available on a business-by-business basis. The alternative method allows you to have a fiscal period that does not end on December 31. It applies to businesses carried on by individuals and partnerships where all partners are individuals and that partnership is not a member of another partnership.

If you want to have a fiscal period that does not end on December 31, you have to file an election with your income tax and benefit return (T1 General). If you filed an election in previous years for your business, you do not have to file an election for the following tax years.

Use Form T1139 to file your election on or before the filing due date of your return. A partner who has authority to act for a partnership can make the request. All partners in the partnership must fill in a copy of Form T1139. The form should be included with their income tax and benefit return to provide details of their net business income (loss) share for the 2017 tax year.

Note

If you are a goods and services tax/harmonized sales tax (GST/HST) registrant, your choice of the fiscal period end for income tax purposes may affect your GST/HST reporting periods, filing, and balance due dates.

You can cancel your election at any time and change your fiscal period end to December 31 of the year in which you made the cancellation request. Once you have changed your fiscal period end to December 31, you cannot change it back.

Filing and balance due dates

If you have self-employed income and you choose to make this election to change your fiscal year-end, you have until June 15, 2018, to file Form T1139 with your 2017 income tax and benefit return. However, if the expenditures made to carry on the business are primarily the cost or capital cost of tax shelter investments you cannot use the alternative method and you have until April 30, 2018, to file your 2017 T1 General.

Even if you have until June 15, 2018, to file your return, any tax owing must be paid by April 30, 2018.

Notes

When the due date for filing a return or making a payment falls on a Saturday, a Sunday, or a public

holiday recognized by the CRA, we consider the return to be filed or payment to be made on time if it is sent to us on the next open business day.

Chapter 2 – Calculating your 2017 business income

Businesses that started before 2017

If you filed Form T1139 with your 2016 income tax and benefit return, you also have to file it with your 2017 return to calculate your additional business income in Part 1.

If you started your business in 2016 and your first fiscal period ended in 2017, but you did **not** fill in Form T1139 nor reported business income in 2016, fill in the form for the 2017 tax year end.

Businesses that started in 2017

If you started your business in 2017 and chose a December 31 year-end, you do not have to fill in Form T1139. If you started your business in 2017 and your first fiscal period ends in 2018, you may elect to report your business income in 2017 by completing Part 1 of Form T1139.

Form T1139, Reconciliation of 2017 Business Income for Tax Purposes

Use this form only for businesses carried on in Canada.

The form has two parts:

- Part 1 – Fill in parts 1A, 1B, and 1C if you are electing or if you have already elected to have a fiscal period that does not end on December 31. We refer to this as the alternative method.
- Part 2 – Fill in parts 2A, 2B, and 2C if you are cancelling your previous election to have a fiscal period that does not end on December 31 so that your fiscal period will now end on December 31.

If you need to calculate an additional business income for multiple businesses, fill in another Form T1139.

Part 1 – Fiscal periods that do not end on December 31

Fill in parts 1A, 1B, and 1C if you are electing or if you have already elected to have a fiscal period that does not end on December 31. We refer to this as the alternative method.

Part 1 will help you calculate the amount of business income to report on the appropriate line of your 2017 income tax and benefit return.

The election, which is available on a business-by-business basis, applies to businesses carried on by individuals and partnerships in which all partners are individuals.

You **cannot** use the alternative method if you are:

- an individual who is a partner in a partnership that includes a professional corporation as a partner
- in partnerships that are partners in other partnerships

Note

You **cannot** use the alternative method if the expenditures made in the course of carrying on the business are primarily the cost or capital cost of tax-shelter investments.

Part 1A – Identification

Enter your name, social insurance number (SIN), and the name of your business. Also provide your business number if you have one.

Part 1B – Alternative method – fiscal periods that do not end on December 31

Amount A – Net income (loss) for your fiscal period ending in 2017 (if applicable)

This is the net income (loss) for your fiscal period ending in 2017. For example, if your fiscal period began June 1, 2016, and ended May 31, 2017, amount A is the net income (loss) for the fiscal period ending May 31, 2017.

Note

If you have more than one fiscal period that does not end on December 31 for the same business, the net income (loss) of your fiscal periods at amount A is the total of the net income (loss) of these fiscal periods. For example, if you had a regular fiscal period ending on May 31, 2017, and then ceased to do business and retired on July 31, then you would have a second fiscal period ending July 31, 2017.

You can find the net income (loss) to enter at amount A from your income and expense statement. This amount is found at line 9946 on the following forms:

- T2125, *Statement of Business or Professional Activities*
- T2121, *Statement of Fishing Activities*
- T2042, *Statement of Farming Activities*
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*
- T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*

If you are a partner in a partnership, enter at amount A your share of the partnership's net business or professional income (loss) for the fiscal period ending in 2017. If you have expenses during the fiscal period of the partnership that are deductible from your share of the net income, subtract these before entering your share of the net income (loss) at amount A.

If you are a partner in a partnership and you received a T5013 slip, *Statement of Partnership Income*, and you did not make adjustments to the amount in box 116, 120, or 122, enter this amount at amount A. If you made adjustments to

the amount in box 116, 120, or 122, enter at amount A the amount from line 9946 on the form that applies to your type of business income.

Amount B – Additional business income if your fiscal year-end is in 2017

Enter at amount B, if your fiscal year-end is in 2017, your additional business income using the following formula:

$(A - B) \times C \div D$, where:

- A is your net business income, if any, for the fiscal periods ending in 2017. This is the amount A of your Form T1139
- B is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction
 - ii) your total capital gains deduction **deducted** for 2017
- C is the number of days you carry on the business after the end of the fiscal period up to and including December 31, 2017
- D is the number of days you carry on the business that are in the fiscal periods ending in 2017

Note

If the amount you calculate with the formula is negative, we consider it to be zero.

If your business started in 2017 and the fiscal year-end is in 2018, leave this field blank and calculate amount C instead.

Example

Karim owns a roofing business with a fiscal period that started on February 1, 2016, and ends on January 31, 2017.

Karim's net income from the business for the fiscal period ending on January 31, 2017, is \$45,000. He enters this at amount A of his Form T1139. The business does not have income from the disposition of property.

Karim calculates his additional business income in 2017 as follows:

$(A - B) \times C \div D$, where:

- A = \$45,000
- B = 0
- C = 334 days (365 days – 31 days in January)
- D = 365 days (the number of days in the fiscal period ending on January 31, 2017, during which Karim carried on the business)

The amount of additional business income is \$41,178 $[(\$45,000 - 0) \times 334 \div 365]$. Karim enters this at amount B.

Amount C – Additional business income if your business started in 2017 and the fiscal year-end is in 2018

If you started your business in 2017 and your first fiscal period ends in 2018, you can choose to include a part of this business income in 2017. In this case, to calculate the additional business income to enter at amount C, it is the lesser of:

- i) any amount you designate as your additional business income
- ii) the amount determined by the following formula:

$(V - X) \times Y \div Z$, where:

V is your net business income for the fiscal period ending in 2018 (see note below)

X is the lesser of:

- i) the total amount included in V above that is considered to be a taxable capital gain for the purpose of the capital gains deduction
- ii) your total capital gains deduction deducted for 2018

Y is the number of days you carry on the business in 2017 that are in the fiscal period ending in 2018

Z is the number of days you carry on the business that are in the fiscal period ending in 2018

Note

If amounts V or X are not known, use reasonable estimated amounts. If the amount you calculate with the formula is negative, we will consider it to be nil. If you report an amount at amounts D and G, you must report a gross business income amount on your T1 return. Enter this amount at the line that best describes your business in the self-employment income section. See "Amount G – Net income (loss) of the business" on page 6 for the list of applicable lines.

If your fiscal year-end is in 2017, leave this field blank and calculate amount B instead.

Amount D – Additional business income

Enter at amount D either amount B or C, as applicable.

Amount E – Subtotal (amount A plus amount D)

Enter at amount E the total of amount A plus amount D.

Amount F – Last year's additional business income

Enter at amount F the amount G from last year's Form T1139.

Amount G – Net income (loss) of the business

Enter at amount G the result of amount E minus amount F.

Enter your net income (loss) from amount G on the appropriate line of your T1 return in the self-employment income section:

- at line 135 for business income
- at line 137 for professional income
- at line 139 for commission income
- at line 141 for farming income

- at line 143 for fishing income

Death of a partner or proprietor

In the case of the death of a partner or proprietor, there are timing issues to consider when reporting income and completing the final tax return.

If the partner or proprietor dies after the end of the business fiscal period, the individual who is the legal representative can choose to fill in an optional income tax return. This means the representative will fill in two sets of returns and two T1139 forms for the 2017 year:

- a final income tax return and Form T1139 to report the business income for the regular fiscal period plus all other income
- an optional income tax return and Form T1139 for the business income from the short fiscal period, which is based on the time from the end of the regular fiscal period to the date of death

Final income tax return (including Form T1139) for the regular fiscal period

In this case, the final income tax return includes the business income from the regular fiscal period and all other income. The legal representative fills in the financial statements and should fill in Form T1139 for the regular fiscal period as follows:

- At amount A, enter the net income (loss) for the regular fiscal period ending in 2017
- At amount D, enter the 2017 additional business income calculated using the following formula:

$(Q - R) \times S \div T$, where:

Q is the net business income, if any, for the fiscal periods ending in 2017 other than the short fiscal period. This is the amount A

R is the lesser of:

- i) the total amount included in Q above that is considered to be a taxable capital gain for the purpose of the capital gains deduction
- ii) the total capital gains deduction deducted for 2017

S is the number of days the business is carried on after the end of the 2017 fiscal period, up to and including the date of death

T is the number of days the business is carried on that are in the regular fiscal period(s) ending in 2017

Note

If the amount you calculate with the formula is negative, we will consider it to be nil.

- Enter at amount F the additional business income from amount G on last year's Form T1139
- Enter at amount G the net income (loss) for the business. This is the result of amount E minus amount F

Optional income tax return (plus Form T1139) for the short fiscal period

The optional income tax return includes the business income for the short fiscal period. The legal representative fills in the financial statements and Form T1139 for the time from the end of the regular fiscal period until the date of death. He should fill in Form T1139 for the short fiscal period as follows:

- At amount A, enter the net income (loss) from the end of the regular fiscal period until the date of death
- At amount F, enter the additional business income from amount D of Form T1139 for the final income tax return
- At amount G, enter the net income (loss) for the business. This is the result of amount E **minus** amount F

For more information about filing returns for deceased persons, see Guide T4011, *Preparing Returns for Deceased Persons 2017*.

Part 1C – Certification

By ticking the box that applies to you, you are indicating that you filled in Part 1 to make the election to have a fiscal period that does not end on December 31, or that you have already made the election to have a fiscal period that does not end on December 31 and used the form to calculate your additional business income.

Enter your first name, your last name, your title, your telephone number, your signature, and the date that you signed the form.

An election for a partnership is valid if it is made by a partner who can legally act for the partnership. If you are a partner in a partnership, all partners have to fill in this form and include it with their income tax and benefit returns.

If you started your business in 2017 and your first fiscal period ends in 2018 and you report a business income for the first time in 2018, fill in Form T1139 to request an election for your 2018 income report. If you started your business in 2017 and your first fiscal period ends in 2018 and you elected to include an amount of business income in 2017, fill in Form T1139 to request an election for your 2017 income report.

Part 2 – Changing to a December 31 fiscal period end

Part 2 applies only to businesses that started before 2017 and completed Form T1139 last year.

Fill in this part if you elected to keep a year-end other than December 31 and you now want to change it to December 31. If you choose this option, you have to report your business income on a calendar-year basis in later years.

It will help you calculate the amount of business income to report on the appropriate line of your 2017 income tax and benefit return.

Part 2A – Identification

Enter your name, social insurance number (SIN), and the name of your business. Also provide your business number if you have one.

Part 2B – Changing to a fiscal period ending on December 31

Amount H – Net income (loss) for your first fiscal period ending in 2017

Enter the net income (loss) of your **first** fiscal period ending in 2017 at amount H. For example, if your fiscal period began July 1, 2016, and ended June 30, 2017, amount H is the net income (loss) for this **first** fiscal period ending June 30, 2017.

Enter at amount H the amount of your net income (loss) from your income and expense statement for the first fiscal period ending in 2017. This is the amount at line 9946 on the form that applies to your type of business income listed at “Amount A – Net income (loss) for your fiscal period ending in 2017” on page 5.

If you are a partner in a partnership, enter at amount H your share of the partnership’s net business or professional income (loss) for the first fiscal period ending in 2017. If you have deductible expenses from your share of the net partnership business income (loss), subtract these before entering your share at amount H.

If you are a partner in a partnership and you received a T5013 slip and you did not make adjustments to the amount in box 116, 120, or 122, enter the amount at amount H for the first fiscal period ending in 2017. If you made adjustments to the amount in box 116, 120, or 122, enter at amount H the amount from line 9946 on the form that applies to your type of business income listed at “Amount A – Net income (loss) for your fiscal period ending in 2017” on page 5.

Amount I – Net income (loss) for the period ending December 31, 2017

Enter at amount I the net income (loss) of your fiscal period ending December 31, 2017.

For example, if your first 2017 fiscal period ended on June 30, 2017, amount I is the net income (loss) for the period of July 1, 2017, to December 31, 2017. You must prepare a separate income and expense statement for this period.

Your net income (loss) for the fiscal period ending on December 31, 2017, is the amount from line 9946 on the form that applies to your type of business income listed at “Amount A – Net income (loss) for your fiscal period ending in 2017” on page 5.

If you are a partner in a partnership, enter at amount I your share of the partnership’s net business or professional income (loss). If you have deductible expenses that relate to this income that you did not deduct at amount H, subtract them before entering your share of the net partnership income (loss) at amount I.

If you are a partner in a partnership and you received a T5013 slip, and you did not make adjustments to the

amount in box 116, 120, or 122, enter this amount at amount I. If you made adjustments to the amount in box 116, 120, or 122, enter at amount I the amount from line 9946 on the form that applies to your type of business income listed at “Amount A – Net income (loss) for your fiscal period ending in 2017” on page 5.

Additional information for amount I if you are changing to a December 31 fiscal period end in 2017

Generally, you calculate the income and expenses of your fiscal period ending on December 31, 2017, the same way as your previous fiscal period ending in 2017. You have to consider the following items:

Reserves

Add any reserves you deducted in your fiscal period ending in 2017. For more information on allowable reserves, see Guide T4002, *Self-employed Business, Professional, Commission, Farming, and Fishing Income*.

Opening inventory and closing inventory

The opening inventory is the amount of the closing inventory of your fiscal period ending in 2017. Similarly, the closing inventory as of December 31, 2017, will be the opening inventory for your 2018 fiscal period. For more information on opening and closing inventory, see Guide T4002.

Work-in-progress (WIP)

The WIP at the beginning of your fiscal period is the amount of the WIP at the end of your fiscal period ending in 2017.

However, under proposed changes, if you have a tax year that begins after March 21, 2017, you can no longer elect to exclude amounts for WIP. If you elected to use billed-basis accounting for the last tax year that started before March 22, 2017, the new proposed transitional rules allow you to include your WIP into income progressively.

Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year, and 100% in the fifth and all subsequent tax years. For more information on WIP, see Guide T4002.

Capital cost allowance (CCA)

The undepreciated capital cost (UCC) of depreciable property at the start of your fiscal period is the UCC at the end of the previous fiscal period ending in 2017. Similarly,

the UCC at the end of your fiscal period ending December 31, 2017, is the UCC at the start of your 2018 fiscal period.

For your fiscal period ending on December 31, 2017, you have to prorate your maximum claim for CCA based on the number of days in that fiscal period. For example, if your fiscal period ending on December 31, 2017, is 214 days, and you would normally calculate your maximum CCA to be \$3,500 for a full year, the maximum amount of CCA you can claim is \$2,052 ($\$3,500 \times 214 \div 365$).

For more information on CCA, see the guide that applies to your type of business income and Income Tax Folio S3-F4-C1, *General Discussion of Capital Cost Allowance*.

Business-use-of-home expenses

You can claim any deductible business-use-of-home expenses you could not use in the previous fiscal period ending in 2017. Similarly, you can carry forward to your 2018 fiscal period any deductible business-use-of-home expenses you could not use in your fiscal period ending December 31, 2017.

Amount J – Subtotal (amount H plus amount I)

Enter at amount J the total of amount H plus amount I.

Amount K – Last year’s additional business income

Enter at amount K last year’s additional business income from amount G of last year’s Form T1139.

Amount L – Net income (loss) of your business

Enter at amount L the result of amount J minus amount K.

Enter the amount L on your T1 General at the line that best describes your business in the self-employment income section. See “Amount G – Net income (loss) of the business” on page 6 for the list of applicable lines.

Part 2C – Certification

Enter your first name, your last name, your title, your telephone number, your signature, and the date that you signed the form to confirm that you are cancelling your previous election in order to have a fiscal period ending on December 31.

An election for a business carried on by a partnership is valid if it is made by a partner who can legally act for the partnership. If you are a partner in a partnership, all partners have to fill in this form and include it with their income tax and benefit returns.

Online services

My Account

The CRA's My Account service is fast, easy, and secure.

Use My Account to:

- view your benefit and credit payment amounts and dates;
- view your notice of assessment;
- change your address, direct deposit information, and marital status;
- sign up for account alerts;
- check your TFSA contribution room and RRSP deduction limit;
- check the status of your tax return;
- request your proof of income statement (option 'C' print); and
- link between your CRA My Account and My Service Canada Account.

How to register

For information, go to canada.ca/my-cra-account.

Sign up for online mail

Sign up for the CRA's online mail service to get most of your CRA mail, like your notice of assessment online.

For more information, go to canada.ca/taxes-online-mail.

Handling business taxes online

Use the CRA's online services for businesses throughout the year to:

- make payments to the CRA by setting up pre-authorized debit agreements in My Business Account or by using the My Payment service;
- file a return, view the status of filed returns and amend returns online;
- submit documents to the CRA;
- authorize a representative for online access to your business accounts;
- register for online mail to get mail from the CRA directly in My Business Account;
- change addresses;
- manage direct deposit information;
- view account balance and transactions;
- calculate a future balance;
- transfer payments and immediately view updated balances;
- add another business to your account;
- submit account related enquiries and view answers to common enquiries;
- submit an enquiry about your audit;

- download reports; and
- much more.

To log in to or register for the CRA's online services, go to:

- My Business Account at canada.ca/my-cra-business-account, if you are a business owner; or
- Represent a Client at canada.ca/taxes-representatives, if you are an authorized representative or employee.

For more information, go to canada.ca/taxes-business-online.

Sign up for online mail

Sign up for the CRA's online mail service to get most of your CRA mail, like your notice of assessment, online.

For more information about this service, go to canada.ca/taxes-online-mail.

Authorizing the withdrawal of a pre determined amount from your bank account

Pre authorized debit (PAD) is a flexible online payment option managed by you. Through this option, you agree to authorize the CRA to withdraw a pre determined amount from your bank account to pay tax on a specific date or dates.

You can set up a PAD agreement using the CRA's secure My Business Account service at canada.ca/my-cra-business-account. You can view historical records, modify, cancel, or skip a payment. For more information, go to canada.ca/en/revenue-agency/services/make-a-payment-canada-revenue-agency and select "Pre-authorized debit."

MyCRA mobile app

Use MyCRA throughout the year to:

- view the amounts and dates of your personal benefit and credit payments;
- check your TFSA contribution room;
- change your address, direct deposit information, and marital status;
- let us know if a child is no longer in your care;
- sign up for online mail and account alerts; and
- request your proof of income statement (option "C" print).

Getting ready to file your income tax and benefit return? Use MyCRA to:

- check your RRSP deduction limit;
- look up a local tax preparer; and
- see what tax filing software the CRA has certified.

Done filing? Use MyCRA to:

- check the status of your tax return; and
- view your notice of assessment.

For more information, go to canada.ca/cra-mobile-apps.

Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services;
- the CRA's My Payment service at canada.ca/cra-my-payment; or
- pre-authorized debit at canada.ca/my-cra-business-account.

For more information, go to canada.ca/en/revenue-agency/services/make-a-payment-canada-revenue-agency.

For more information

What if you need help?

If you need more information after reading this publication, visit canada.ca or call 1-800-959-5525.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada.

You can view your direct deposit information and online transactions at canada.ca/my-cra-business-account.

To enrol for direct deposit or to update your banking information, go to canada.ca/cra-direct-deposit.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms or call 1-800-959-5525.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an operator-assisted relay service, call our regular telephone numbers instead of the TTY number.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. See the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to canada.ca/cra-contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*. For more information and how to file a complaint, go to canada.ca/cra-service-complaints.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Reprisal complaint

If you believe that you have experienced reprisal, fill in Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to canada.ca/cra-reprisal-complaints.

Tax information videos

We have a tax information video series for new small businesses that provides an introduction to topics such as registering a business, GST/HST, and payroll. To watch our videos, go to canada.ca/cra-video-gallery.