



Request for Taxpayer Relief – Cancel or Waive Penalties and Interest

Information to help you complete a request for taxpayer relief

By mail

- Complete this form (one form for each taxpayer).
- Print clearly.
- Mail the completed form to the designated office listed later in this document.

Online

- Individuals, businesses or their representatives can apply online through My Account, My Business Account or Represent a Client by:
 - using the "Request relief of penalties and interest" service; or
 - filling out this form and selecting the "Submit documents" service.

For more information on how to submit documents online, go to [Submit documents online](#).

Representative authorization

A representative must have the proper authorization to access their clients' tax information. Depending of the tax account, you may be able to view, add or modify an authorized representative online. You may also use form **AUT-01, Authorize a Representative for Offline Access** to give a representative offline access (e.g. by phone, fax, mail and in person). This form is available at canada.ca/cra-forms. For information on how to give authorization, go to canada.ca/taxes-authorize-representative.

For more information about relief from penalties and interest, and the related forms and publications, go to canada.ca/penalty-interest-relief. You may also call **1-800-959-8281** (individual enquiries) or **1-800-959-5525** (business and self-employed enquiries).

Supporting documents

Submit all relevant documents that support your request for relief from penalties and interest. Include copies of any correspondence sent to you by the Canada Revenue Agency (CRA) (e.g. notices, statements, letters, etc.) that show the penalties and interest charged to your account.

Depending on the reason for your request, some examples of supporting documents have been provided in the table below. This list is not exhaustive.

Note: You can submit copies of the original supporting documentation.

Reasons	Example(s)	Supporting documents
Inability to pay or financial hardship	Not applicable	Fill out Form RC376, Taxpayer Relief Request – Statement of Income and Expenses and Assets and Liabilities for Individuals, to state your financial situation or provide a written statement. Documents to support your financial disclosure may include: current mortgage statements and property assessments or rental agreements, loans and monthly bills, all bank and credit card statements for the most recent three months and all current investment statements. Business clients should include a copy of their income and expense statement and assets and liabilities statement.
Death/accident/serious illness/emotional or mental distress	Death of a significant other, motor vehicle accident, cancer, depression, stroke	Death certificate or obituary. Doctor's certificate or letter indicating the type of illness, length of treatment (onset of illness and the date or expected date of recovery), hospital dates, if they apply, and any explanations regarding the effect the medical condition may have had on meeting your tax obligations.
Natural or human-made disaster	Flood, fire	Insurance statements, fire/police report.
Civil disturbance or disruptions in services	Postal strike	Usually not required as such events are public knowledge.
CRA delay or error	Undue delays in resolving an audit or objection, incorrect information provided by the CRA	Explain in writing the details and timelines of the delay or error caused by the CRA.

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Please read the "Information to help you complete this form" on page 1.

Section 1 – Identification

Taxpayer name		Account number(s) for this request					
Mailing address		Individual: social insurance number					
		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					
Employer							
City		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 75%;"></td> <td style="width: 5%; text-align: center;">R</td> <td style="width: 5%; text-align: center;">P</td> <td style="width: 15%;"></td> </tr> </table>			R	P	
			R	P			
		GST/HST registrant					
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 75%;"></td> <td style="width: 5%; text-align: center;">R</td> <td style="width: 5%; text-align: center;">T</td> <td style="width: 15%;"></td> </tr> </table>			R	T			
	R	T					
Postal or zip code		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 75%;"></td> <td style="width: 5%; text-align: center;">R</td> <td style="width: 5%; text-align: center;">C</td> <td style="width: 15%;"></td> </tr> </table>			R	C	
			R	C			
Country (if other than Canada)		Other: account number, type of return, etc.					
Telephone							
Home		Work					

Section 2 – Details of request

1. Type of request:

a) Penalty relief: Specify type of penalty and amount, if known. _____

b) Interest relief: Specify type of interest and amount, if known. _____

2. Reason(s):

Indicate the reason(s) for your request. Refer to "Information to help you complete this form" on page 1 for more details.

<input type="checkbox"/> Canada Revenue Agency error	<input type="checkbox"/> Natural or human-made disaster
<input type="checkbox"/> Canada Revenue Agency delay	<input type="checkbox"/> Death/accident/serious illness/emotional or mental distress
<input type="checkbox"/> Inability to pay/financial hardship	<input type="checkbox"/> Civil disturbance or disruptions in services.
<input type="checkbox"/> Other circumstances: Specify _____	

3. Year(s)/period(s) involved:

Individuals/corporations: indicate the taxation year(s)/taxation year-end(s) _____

Employers: indicate the pay period(s) or type of information return involved _____

GST/HST registrants: indicate the reporting period(s) involved _____

Others: indicate period(s)/years(s) involved _____

4. Indicate if this is a first or second review request:

first review

second review

Where to send this form and supporting documents

Province or territory of residence	Designated office
Alberta, British Columbia, Saskatchewan, Manitoba, Northwest Territories, Nunavut and Yukon	Winnipeg Tax Services Office Taxpayer Relief 800-360 Main Street PO Box 1022 Stn Main Winnipeg MB R3C 2W2
Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 5Z7
Non-resident or international taxpayers	Send your request to one of the designated offices above.

Glossary:

- **Financial hardship:**

- For an individual, financial hardship refers to a prolonged inability to provide basic necessities such as food, medical care, transportation, or accommodation.
- For a business, financial hardship refers to situations when the continuity of business operations, the employees' jobs, and the welfare of the community as a whole are jeopardized.

- **Second review:** Request to reconsider a previous decision.

- **Representative:** A representative is a person or business that you authorize to deal with the CRA for you. This person could be your spouse or common-law partner, other family member, friend, or accountant.

You are the legal representative of a deceased person if you are in one of the following situations:

- You are named as the executor in the will;
- You are appointed as the administrator of the estate by a court;
- You are the liquidator for an estate in Quebec;
- You are requesting to be the deceased's representative by completing an Affidavit form for intestate situations (when there is no will or other legal documents).