



Canada Revenue
Agency

Agence du revenu
du Canada

Information on CRA – Service Complaints

Includes Form RC193, *Service-Related Complaint*

Is this booklet for you?

This booklet is for you if you are dissatisfied with the service provided by the Canada Revenue Agency (CRA). **Service** refers to the quality and timeliness of the work performed by the CRA. A service complaint may relate to the following situations:

- undue delays;
- poor or misleading information;
- staff behaviour; or
- mistakes, which could result from misunderstandings, omissions or oversights.

If your complaint is **not** related to service, see “Non-service related complaints” on page 6.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3. For more information, go to www.cra.gc.ca/alternate or call **1-800-959-2221**.

La version française de cette publication est intitulée *Renseignements concernant le programme Plaintes liées au service de l'ARC*.

Your Rights

The Taxpayer Bill of Rights is a set of 15 rights confirming that the CRA will serve you with a high degree of accuracy, courtesy, professionalism, and fairness.

The Taxpayer Bill of Rights builds upon the CRA's values of professionalism, respect, integrity, and co-operation. It describes the treatment you are entitled to when dealing with the CRA.

The CRA – Service Complaints program is committed to upholding the service rights outlined in the Taxpayer Bill of Rights. Within the 15 rights, there are eight **service** rights that govern our relationship with you:

- Right 5: You have the right to be treated professionally, courteously, and fairly.
- Right 6: You have the right to complete, accurate, clear, and timely information.
- Right 9: You have the right to lodge a service complaint and to be provided with an explanation of our findings.
- Right 10: You have the right to have the costs of compliance taken into account when administering tax legislation.
- Right 11: You have the right to expect us to be accountable.
- Right 13: You have the right to expect us to publish our service standards and report annually.
- Right 14: You have the right to expect us to warn you about questionable tax schemes in a timely manner.
- Right 15: You have the right to be represented by a person of your choice.

In addition, you are entitled to receive service in the official language of your choice and to have privacy and confidentiality.

The **service** rights outlined above are upheld through the three-step complaint process described on the next pages.

For more information, go to www.cra.gc.ca/rights.

Our service complaint process

We are committed to treating complaints seriously, dealing with them in a fair and timely manner, and learning from them.

Step 1 – Talk to us

If you are dissatisfied with the **service** that you have received from us, you can make a formal complaint. Before you do this, we recommend that you try to resolve the matter with the CRA employee you have been dealing with or call the telephone number you have been given.

If you are not pleased with the way your concerns are being addressed, you can ask to discuss the matter with the employee's supervisor. Our staff will do their best to resolve your complaint to your satisfaction. However, if you are not satisfied with the solution you receive from our staff in **Step 1**, you may take your complaint to the next level of review.

Step 2 – Contact CRA – Service Complaints

A **complaint** is an expression of dissatisfaction with the service provided by the CRA.

The CRA – Service Complaints program is available to individual and business taxpayers, as well as benefit recipients. This program gives you another level of review if you are not pleased with the result from the **first step** of our complaint process. There is no fee to file a service-related complaint.

In **Step 2** of the complaint process, you can send a formal service-related complaint in writing through CRA – Service Complaints. The time needed to resolve a complaint varies depending on its complexity and the number of areas involved.

We will contact you to confirm that we have received your complaint and give you a file number for your records. Your file will be assigned to a complaints officer who will liaise with the areas involved with the complaint. We will maintain regular contact with you throughout our review of your complaint and keep you informed of the status of your file and the outcome. We will also contact you if we need more information.

If you choose to bring your complaint to the attention of CRA – Service Complaints, complete Form RC193, *Service-Related Complaint*. Complaints **will not** be taken over the telephone or by email. Mail or fax the completed form to:

CRA – Service Complaints
National Intake Centre
PO Box 8000
Shawinigan-Sud QC G9N 0A6
CANADA

Fax: 1-866-388-7371 (within Canada or the United States)
Fax: 819-536-0701 (outside Canada or the United States)

To avoid delays in processing your complaint, send the completed Form RC193 separately from any other tax forms, such as your income tax and benefit return.

Step 3 – Contact the Taxpayers’ Ombudsman

If, after following steps 1 and 2, you are still dissatisfied with the way that the CRA has handled your complaint, you can file a complaint with the Office of the Taxpayers’ Ombudsman.

Part of the mandate of the Taxpayers’ Ombudsman is to ensure that the service rights outlined in the Taxpayer Bill of Rights are upheld and respected by the CRA. For more information on the Office of the Taxpayers’ Ombudsman and how to file a complaint, visit their Web site at www.oto-boc.gc.ca or contact the office of the Taxpayers’ Ombudsman by mail, telephone, or fax.

By mail:
Office of the Taxpayers’ Ombudsman
724 – 50 O’Connor Street
Ottawa ON K1P 6L2
CANADA

By telephone:
■ **1-866-586-3839** (within Canada or the United States)
■ **613-946-2310** (outside Canada or the United States – collect calls are accepted)

By fax:
■ **1-866-586-3855** (within Canada or the United States)
■ **613-941-6319** (outside Canada or the United States)

For more information about the Taxpayer Bill of Rights, go to www.cra.gc.ca/rights.

Feedback

Feedback is the process of sharing your comments, opinions, or suggestions with the intention of helping us improve service.

Your feedback can help us identify areas where we can improve the way we serve you. By coming forward and sharing this valuable information with us, you may help us to identify emerging trends or recurring issues so that we can put procedures in place to improve our service. We acknowledge receipt of all feedback in writing.

If you have general feedback or specific suggestions on how we can improve the way we serve you, complete the “Feedback” section on the back of Form RC193, *Service-Related Complaint*, and mail or fax it to:

CRA – Service Complaints
National Intake Centre
PO Box 8000
Shawinigan-Sud QC G9N 0A6
CANADA

Fax: 1-866-388-7371 (within Canada or the United States)

Fax: 819-536-0701 (outside Canada or the United States)

Send the completed Form RC193 separately from any other tax forms, such as your income tax and benefit return.

Note

Feedback will not be taken over the telephone or by email.

Non-service related complaints

If your complaint is not related to service, see the following information to determine the action you should take.

- Call the CRA at the number that appears on your notice of assessment, notice of reassessment, or ruling letter if you disagree with:
 - an assessment or reassessment;
 - a payroll assessment related to the *Canada Pension Plan* or the *Employment Insurance Act*; or
 - a ruling related to the *Canada Pension Plan* or the *Employment Insurance Act*.

- If you disagree with the explanation you have received about one of the assessments or rulings mentioned on the previous page, you can file an objection by using My Account at www.cra.gc.ca/myaccount, or My Business Account at www.cra.gc.ca/mybusinessaccount, or by sending one of the following completed forms:
 - T400A, *Objection – Income Tax Act*, to the Chief of Appeals at your tax services office or tax centre;
 - GST159, *Notice of Objection (GST/HST)*, to the Chief of Appeals at your tax services office;
 - E413, *Notice of Objection (Excise Tax Act)*, to the Chief of Appeals at your tax services office;
 - CPT 100, *Appeal of a Ruling under the Canada Pension Plan and/or Employment Insurance Act (CPP/EI)*, to the CPP/EI appeals office located in your region or to any tax services office; or
 - CPT 101, *Appeal of an Assessment under the Canada Pension Plan and/or Employment Insurance Act (CPP/EI)*, to the CPP/EI appeals office located in your region or to any tax services office.
- If you want to discuss your tax debts and payment, contact the Revenue Collections Division of your tax services office. You can find the address at www.cra.gc.ca/tso or by calling 1-800-959-8281. To discuss income tax payment arrangements, call 1-888-863-8657.
- If you want to request relief under the taxpayer relief provisions (formerly known as the fairness provisions), see Form RC4288, *Request for Taxpayer Relief*. For more information, go to www.cra.gc.ca/taxpayerrelief.
- If you have a complaint about the way the *Income Tax Act* or other tax legislation is written, contact the Department of Finance Canada as it is responsible for tax policy, including amendments to legislation. For more information, visit the Department of Finance Canada's Web site at www.fin.gc.ca.

Authorizing a representative

Your tax information is confidential. However, you can authorize representatives such as accountants, family members, or your employees to:

- have access and make changes to your individual or business accounts and file a service complaint on your behalf; or
- only have access to information.

Authorizing online

You can authorize a representative to have **immediate online** access to your personal income tax and benefit information and to your business accounts by using:

- the Authorize my representative service in My Account at www.cra.gc.ca/myaccount; or
- the Authorize or manage representatives service in My Business Account at www.cra.gc.ca/mybusinessaccount.

To give your representative online access to your business account, he or she must be registered with Represent a Client at www.cra.gc.ca/representatives and provide you with his or her representative identifier, group identifier or business number.

By authorizing a representative online, you give your representative consent:

- for all tax years; and
- to represent you through the Represent a Client service, over the telephone, in writing, and in person.

Authorizing by mail

You can also authorize a representative by sending the following appropriate completed form(s) to your tax centre:

- Form T1013, *Authorizing or Cancelling a Representative*; or
- Form RC59, *Business Consent Form*.

By authorizing a representative by mail, you can give your representative consent:

- for a specific tax year or all tax years;
- to represent you over the telephone, in writing, and in person; and
- to represent you through the Represent a Client service.

Managing existing authorizations

Your consent will stay in effect until you cancel it, it reaches your chosen expiry date, or we are notified of your death. You can manage authorizations for your representatives by using the online services, or by sending another completed form. You can also view a list of authorized representatives by using our online services.

For more information

What if you need help?

If you need help after reading this publication, go to www.cra.gc.ca/complaints.

General enquiries

CRA telephone and fax numbers and addresses are listed at www.cra.gc.ca/contact and in the government section of your telephone book.

Call the CRA at the following telephone numbers:

- Individuals – Call **1-800-959-8281**. The CRA's automated service is available 24 hours a day, 7 days a week. Telephone agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. (local time). From mid-February to April 30, these hours are extended to 9:00 p.m. (local time), and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).
- Businesses and self-employed individuals – Call **1-800-959-5525**. The CRA's automated service is available 24 hours a day, 7 days a week. Telephone agents are available Monday to Friday (except holidays) from 8:15 a.m. to 8:00 p.m. (local time).

Forms and publications

To get CRA forms or publications, go to www.cra.gc.ca/forms or call **1-800-959-2221**.

Your opinion counts

If you have any comments or suggestions that could help the CRA improve their publications, they would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5