



## Reprisal Complaint

### Find out if this form is for you

Fill out this form if you have previously submitted a service-related complaint or requested a formal review of a decision by the Canada Revenue Agency (CRA) and feel that, as a result, you were not treated impartially by a CRA employee. Answer the following questions to help you determine if you should fill out this form.

1. Have you **previously** made a service-related complaint or requested a formal review of a CRA decision?  Yes  No
2. Has a CRA employee not treated you impartially because of your service-related complaint or request for a formal review?  Yes  No

Do not use this area.

If you answered **yes** to both of these questions, fill out the rest of this form.

If you answered **no** to any of these questions, **do not** fill out this form. However, you can make a service-related complaint or request a formal review of a CRA decision. For more information, go to [canada.ca/cra-complaints-disputes](http://canada.ca/cra-complaints-disputes).

### Section 1 – Identification

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Mailing address (apt no. – street no. street name, PO Box, RR):  
\_\_\_\_\_

City: \_\_\_\_\_

Province or territory (or country, if outside Canada): \_\_\_\_\_

Postal or ZIP code: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Best time to contact you: \_\_\_\_\_

Social insurance number: |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|

or

Business number: |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|

Name of authorized representative or firm preparing this request, if applicable: \_\_\_\_\_

For information on how you can authorize a person to act on your behalf, see the General information on page 3.

## Section 2 – Information about your reprisal complaint

Describe in detail all actions taken by a CRA employee that led you to believe reprisal was taken against you because of your service-related complaint or your request for review of a CRA decision. Give all information about the service-related complaint or decision review you requested, along with specific dates and employee names, if known.

If you need more space, attach a separate sheet of paper.

## Section 3 – Certification – signed by either the taxpayer or the authorized representative

I certify that the information given on this form and in any attached document is correct and complete. I agree that my complaint may be forwarded to the appropriate area, if needed.

\_\_\_\_\_ Taxpayer's signature      or      \_\_\_\_\_ Authorized representative's signature      Year      Month      Day

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act, the Excise Tax Act, and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 571 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## General information

### Definition of reprisal

The Canada Revenue Agency (CRA) defines reprisal as any action by a CRA employee that prevents a taxpayer from being treated impartially because they submitted a service-related complaint or requested a review of a CRA decision. You have the right to receive the benefits, credits, and refunds to which you are entitled and to pay no more and no less than what is required by law.

However, when a CRA employee applies the law and relevant CRA guidelines and policies, which may include charging penalties or requiring the payment of a debt, it is not considered an act of reprisal.

### Where to send this form

Send this form with any supporting documentation (if applicable) by fax to **1-613-948-2450**, or mail them to:

CRA – Reprisal Complaints  
Internal Affairs and Fraud Control Division  
250 Albert Street, 6th Floor  
Ottawa ON K1A 0L5

### After you send this form

If it meets the definition of reprisal, the Internal Affairs and Fraud Control Division will review your reprisal complaint. A CRA employee may contact you for more information. You will be informed of the results of the investigation.

If it does not meet the definition of reprisal, the CRA will either contact you or forward it to the appropriate area.

### Authorizing a representative

If you are representing an individual (including a trust account), you can ask the individual to authorize you online using My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account), or by going to [canada.ca/taxes-representative-authorization](https://canada.ca/taxes-representative-authorization).

If you are representing a business, you can submit an authorization request online using Represent a Client at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives) or ask the business owner to authorize you online using My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).

#### For non-residents

You cannot use My Account to authorize or cancel a representative for a non-resident account. Also, representatives cannot use the Represent a Client service for non-resident accounts.

To authorize a representative for your non-resident account or to modify the representative information, you have to sign a letter of authorization and send it to the CRA.

Your letter of authorization must include your name, your non-resident account number, the name of your representative (with their address and telephone number), and a statement from you or an authorized officer to let the CRA release your information.

#### For more information

If you need more information, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).