

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 is collected under the Income Tax Act and the Excise Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 571 on Info Source at canada.ca/cra-info-source.

General information

What is 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 do you send this form?

Send this form with any supporting documentation and authorization form (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, or attach Form T1013, Authorizing or Cancelling a Representative.

If you are representing a business, you can submit an authorization request online using Represent a Client at canada.ca/taxes-representatives, ask the business owner to authorize you online using My Business Account at canada.ca/my-cra-business-account, or attach Form RC59, Business Consent for Access by Telephone and Mail.

For non-residents

You cannot use Form T1013 or Form RC59 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 us.

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 us release your information.

For more information

If you need more information, go to canada.ca/cra-complaints-disputes.