



Canada Revenue
Agency

Agence du revenu
du Canada

Guide for Designated Educational Institutions – Filing the T2202, Tuition and Enrolment Certificate and Summary 2021

Find out if this guide is for you

Designated educational institutions should use this guide for help in filing the T2202, Tuition and Enrolment Certificate and Summary.

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

Confidentiality of information

Under the Privacy Act, the personal information you provide on the T2202 can be used only for the purposes authorized by law.

Legislative references

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

La version française de ce guide est intitulée Guide à l'intention des établissements d'enseignement agréés – Production du T2202, Certificat pour frais de scolarité et d'inscription et le sommaire.

What's new

Filer of Information Returns

Budget 2021 announced that the threshold for mandatory electronic filing of income tax information returns for a calendar year would be lowered from 50 to 5 information returns.

The legislation for this measure was not finalized when the guides and forms were published. For the latest information about the penalty for not filing information returns over the Internet, go to our web page at canada.ca/mandatory-electronic-filing. You can also subscribe to our email distribution list about the electronic filing of information returns at canada.ca/cra-email-lists.

Internet file transfer availability

Designated educational institutions can file their information returns over the Internet starting on January 10, 2022.

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Definitions

Use the following definitions when preparing tax certificates:

Designated educational institution

Designated educational institutions include:

- Canadian universities, colleges, and certain other educational institutions
- Canadian educational institutions certified by Employment and Social Development Canada (ESDC) providing courses that develop or improve skills in an occupation, other than courses designed for university credit
- universities outside Canada where the qualifying student is enrolled in a course that lasts at least three consecutive weeks and leads to a degree at the bachelor level or higher
- universities, colleges, or other educational institutions in the United States that give courses at the post-secondary school level, if the qualifying student is living in Canada (near the border) throughout the year and commutes to that institution

Qualifying student

A qualifying student is an individual who meets all of the following requirements:

- In the month, is enrolled in either:
 - a qualifying educational program as a full-time student at a designated educational institution
 - a specified educational program at a designated educational institution that requires the student to spend 12 hours or more in the month on program courses
- If requested by the Minister, provides a certificate containing prescribed information from their educational institution as proof of enrolment. For the list of authorized certificates, see section “Forms” on page 12.
- Is at least 16 years old by the end of the year if enrolled in one of the following programs to obtain or improve their skills in an occupation:
 - a program (other than a program at a post-secondary school level) at a designated educational institution that is a Canadian university, college, other educational institution
 - a program at an educational institution certified by the Minister of Employment and Social Development Canada that are not for university credit
- Is enrolled in a program at the post-secondary level if living near the border of the United States and commuting to a designated educational institution in the United States.

Qualifying educational program

A qualifying educational program is a program that lasts at least three consecutive weeks and requires a minimum of 10 hours of instruction or work in the program each week (not including study time), at an educational institution that is:

- a Canadian university, college, and certain other educational institution
- a university outside Canada where the qualifying student is enrolled in a course that lasts at least three consecutive weeks and leads to a degree at the bachelor level or higher
- a university, college, or other educational institutions in the United States that give courses at the post-secondary school level, if the qualifying student is living in Canada (near the border) throughout the year and commutes to that institution

Notes

The 10 hours spent on instruction or work includes lectures, practical training, and laboratory work. It also includes research time spent on a graduate or post-graduate thesis.

An individual undertaking a post-doctoral fellowship is not considered to be enrolled in a qualifying educational program.

Specified educational program

This is a program that lasts **at least three consecutive weeks** and would be a qualifying educational program if the hours-per-week time commitment were met, as described in the definition of a qualifying educational program.

Note

A program **is not** considered a qualifying or specified educational program if the student receives, from a person with whom they deal at arm’s length, a grant, reimbursement, benefit, or allowance for that program.

For more information, go to canada.ca/revenue-agency or see Income Tax Folio S1-F2-C1, Qualifying Student and Education and Textbook Tax Credits.

Chapter 1 – General information

Who has to file the T2202, Tuition and Enrolment Certificate?

Every designated educational institution (DEI) in Canada has to file the T2202, Tuition and Enrolment Certificate, for each qualifying student.

For more information, see definition of “Qualifying student” on page 5.

Due dates

As a designated educational institution, you have to file your T2202 information return electronically with the Canada Revenue Agency (CRA) on or before the last day of

February following the calendar year that the information return applies to.

If the due date falls on a Saturday, a Sunday or a holiday recognized by the CRA, your return is considered on time if the CRA receives it or if it is postmarked on or before the next business day. If you fail to file it on time, we may assess a penalty. See “Chapter 6 – Penalties, interest, and other consequences” on page 9.

You must give students their T2202 certificates on or before the last day of February following the calendar year to which the certificates apply. If you do not give each student their T2202 certificates on time, you may be assessed a penalty. The penalty for failing to distribute T2202 certificates to students by the due date is \$25 per day, for each day the certificate is late, with a minimum penalty of \$100 and a maximum of \$2,500.

Distributing the T2202

Designated educational institutions may distribute T2202 certificates electronically by making them accessible to their students on a secure portal from which the student can print the certificate in a secure manner. With written consent from the student, the designated educational institution can distribute T2202 certificates using email.

In all other cases, where the student does not have access to a secure portal from which the student can print the certificate in a secure manner or when the student requests it, the designated educational institution will provide two copies of the T2202 certificate, in paper format, to the student in person or by mail.

Note

If T2202 certificates are returned as not deliverable, you may want to keep the copies with the student’s file.

Other information

If you know that the address you have on file for a student is not correct, do not send the student’s T2202 certificate copies to that address. Document why the copies were not sent and your efforts to get the correct address. Keep this information with the T2202 certificate copies in the student’s file. You still have to include that T2202 certificate information in your T2202 information return when you file it.

If you are printing the T2202 certificate, we suggest that you print the two T2202 certificates that you have to give to each student on one sheet. For security purposes, do not print your 15-character RZ program account number on these copies.

Chapter 2 – Completing the T2202 certificate

T2202, Tuition and Enrolment Certificate

You have to fill out the T2202 certificate for each student if all the following conditions apply:

- the student is a qualifying student

- the student is enrolled in a qualifying educational program as a full time student or enrolled in a specified educational program that provides each student in the program not less than 12 hours of instruction for each month for courses of the program
- the program was at a DEI in Canada

Fees paid to an institution certified by ESDC or to a post-secondary educational institution in Canada for courses that are not at a post-secondary school level, have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.

Students calculate their provincial or territorial education amounts (if applicable) based on the number of months they attend part-time or full-time.

Enter the information on the certificate as follows:

Year

Enter the four digits of the calendar year for which you are filing the return.

Name and address of the designated educational institution

Complete this area for each T2202 certificate. Enter the designated educational institution’s full name and address.

Box 11 – School type

Enter the one-digit indicator associated to one of the following school types:

Indicator	School type
1	University
2	College
3	Other education institution providing courses at a post-secondary school level
4	Institution certified by the Minister of Employment and Social Development Canada
5	Flying school or club

Box 12 – Flying school or club

If you have entered 5 as the school type in box 11, enter the one-digit indicator associated to the type of flying school or club:

Indicator	Flying school or club
1	Private pilot’s licence
2	Commercial pilot’s licence
3	Civil flying instructor rating
4	Helicopter category rating
5	Instrument rating
6	Other

Box 13 – Name of program or course

Enter the name of the program or course that the student was enrolled in.

Box 14 – Student number

Enter the student's number associated to the designated educational institution.

Box 15 – Filer account number

Enter the BN RZ 15-character program account number used to file the T2202 information return. Your account number should not appear on the copies of the T2202 certificates that you give to the student.

Student name

Enter the student's surname, first name, and initial.

Box 17 – Social insurance number (SIN)

Enter the student's SIN.

Student address

Enter the student's full mailing address, including the province, territory, or U.S. state, Canadian postal code or U.S. zip code, and country.

Box 19 – Start-date of the session (yy/mm)

Enter the start date of the session, two-digit year and month that the student was enrolled in a qualifying educational program or specified educational program. The two-digit year must be the same as the tax year of the T2202 information return. Each part-time and full-time session must be reported separately. A maximum of 4 session periods can be reported on a single T2202 certificate.

Box 20 – End-date of the session (yy/mm)

Enter the end date of the session, two-digit year and month that the student was enrolled in a qualifying educational program or specified educational program. The two-digit year must be the same as the tax year of the T2202 information return. Each part-time and full-time session must be reported separately. A maximum of 4 session periods can be reported on a single T2202 certificate.

Box 21 – Number of months part-time

Enter the number of part-time months that the student was enrolled in a qualifying educational program or specified educational program. Each part-time and full-time session must be reported separately. A maximum of 4 session periods can be reported on a single T2202 certificate.

Box 22 – Number of months full-time

Enter the number of full-time months that the student was enrolled in a qualifying educational program or specified educational program. Each part-time and full-time session must be reported separately. A maximum of 4 session periods can be reported on a single T2202 certificate.

Box 23 – Eligible tuition fees, part-time or full-time

Enter the amount of eligible tuition fees.

Box 24 – Total number of months part-time

Enter the total number of part-time months that the student was enrolled in a qualifying educational program or specified educational program.

Box 25 – Total number of months full-time

Enter the total number of full-time months that the student was enrolled in a qualifying educational program or specified educational program.

Box 26 – Total eligible tuition fees, part-time and full-time

Enter the total amount of eligible tuition fees for part-time and full-time sessions that the student was enrolled in a qualifying educational program or specified educational program.

Do not send the CRA a paper copy of the T2202 certificate. Keep it for your records.

Chapter 3 – Completing the electronic T2202 Summary

You have to complete an electronic T2202 summary if you prepare one or more T2202 certificates. Do not send us a summary without T2202 certificates or a summary without amounts to report.

Enter the information on the electronic T2202 summary as follows:

Filer account number

Enter the BN RZ 15-character program account number used to file the T2202 information return.

Name of designated educational institution

Enter the name of the designated educational institution.

Address of designated educational institution

Enter the full mailing address of the designated educational institution.

Contact name

Enter the name of the person who can answer any questions we may have about this T2202 information return.

Telephone number

Enter the telephone number of the contact person.

Extension

Enter the extension for the telephone number of the contact person.

Year

Enter the four digits of the calendar year to which the information return relates.

Total number of information return certificate records

Enter the total number of information return certificates filed with this information return summary.

Report Type Code

Original = O

Amendment = A

An amended return cannot contain original slips.

Filer amendment note

For amended returns only. Enter a description of the changes that have been made to the certificate(s).

Total eligible tuition fees, part time and full time

Enter the accumulated total of eligible tuition fees, part time and full time, as reported on the T2202 certificates filed with this T2202 summary.

Chapter 4 – Filing methods

What you need to file

Business number

You need a valid business number (BN) RZ 15-character program account number to file the T2202 certificate and summary. If you do not have a BN or BN RZ program account number, go to canada.ca/business-number to register for a BN online.

Electronic filing methods

You will **only** be able to file the T2202 certificate and summary by Internet using one of the electronic filing methods below. The CRA does not accept returns filed on CDs, DVDs, USB keys, diskettes or paper. For more information, go to canada.ca/taxes-iref.

You can file the returns by Internet starting on January 10, 2022.

Web Forms

The CRA Web Forms application is free and secure. To use it, all you need is access to the Internet. With Web Forms you can easily file an information return, following the step-by-step instructions.

Web Forms lets you:

- file **up to 100 certificates** (original, amended, or cancelled) through Canada.ca
- calculate all of the totals for a summary
- create an electronic information return containing certificates and a summary, which can be saved and imported at a later date
- print all your certificates and your summary
- validate data in real time

After you send your return, you will receive a confirmation number as proof that the CRA has received the return.

To use the Web Forms application, you must have a web access code (WAC). If you do not have a web access code, you can easily get one online or by calling the CRA. For more information, see “Web access code” on page 8.

To start using Web Forms or to get more information, go to canada.ca/taxes-iref.

Internet file transfer (XML)

Internet file transfer lets you send an original or amended T2202 information return with a maximum file size of **150 MB**. All you need is a Web browser to connect to the Internet, and your software will create, print, and save your electronic information return in XML format.

You do not need an RZ program account number to use the Internet file transfer service, but the T2202 information return you send must contain the T2202 issuer’s RZ program account number. For example, if you are a third-party service provider, you do not need your own RZ program account number.

When using Internet file transfer, the information is automatically encrypted before it is sent to us. If you are filing by Internet file transfer, the return must be in the mandatory Extensible Markup Language (XML) format and conform to our technical specifications (including Form T619, Electronic Transmittal).

You can file multiple T2202 information returns in one submission using the Internet file transfer application. You can do this as long as the total submission is not larger than the **150 MB** restriction. Service providers **must** use their own BN and WAC – **not** the WAC of each T2202 issuer in the submission.

For more information about this filing method, contact your software publisher or go to canada.ca/taxes-iref.

Web access code

To file your return over the Internet using XML or Web Forms, you will need a business number and an associated web access code (WAC), unless you are filing through My Business Account or Represent a Client. For more information about those services, see the next section, “Filing without a web access code.”

If you have misplaced or do not have a WAC, go to canada.ca/taxes-iref to access the CRA’s WAC online service. If you cannot get your WAC online or want to change it, you can call business enquiries at **1-800-959-5525**.

Filing without a web access code

To register as a business owner, go to My Business Account at canada.ca/my-cra-business-account and do the following:

- Select “CRA register” and create a CRA user ID and password. You can also select “Sign-In Partner Login / Register” and use the same sign-in information you use for other online services, such as online banking.
- To register, you will need to provide all of the following information:
 - your social insurance number
 - your date of birth
 - your postal code or zip code

- an amount you entered on your income tax and benefit return (the line the CRA asks for will vary; it could be from the current or the previous tax year)
- your business number (BN).
- You must enter a CRA security code to finalize the registration process. You can ask for the CRA security code by paper mail or email.
- To enter your CRA security code, return to My Business Account.

To **register as a representative**, including employees of a business, go to Represent a Client at canada.ca/taxes-representatives and do the following:

- Select “CRA register” and create a CRA user ID and password. You can also select “Sign-In Partner Login / Register” and use the same sign-in information you use for other online services, such as online banking.
- To register, you will need to provide these two codes:
 - your access code from your notice of assessment
 - your postal code or zip code
- Register as the business owner (using your BN) or as yourself and receive a representative identifier (RepID), or create a group of representatives and receive a group identifier (GroupID).
- Get authorization to have online access to the T2202 account by doing one of the following:
 - using the “Authorization request” service with Represent a Client at canada.ca/taxes-representatives
 - giving your BN, RepID, or GroupID to businesses or your employer so they can authorize you using the “Authorize or manage representatives” service in My Business Account at canada.ca/my-cra-business-account.

Chapter 5 – After you file

When we receive your completed information return, we check to see if you have prepared it correctly. After a first review, we enter your return into our processing system, which captures the information and performs various validity and balancing checks. If there are any problems, we may contact you.

To correct an error on a certificate you have filed, you have to file an amended certificate.

Note

To change a student’s address, you do not have to file an amended T2202 certificate.

Amending or cancelling certificates over the Internet

To amend a certificate over the Internet, change **only** the wrong information and retain all of the remaining information that was originally submitted. Use summary report type code “A” and slip report type code “A.”

To cancel a certificate, do not change any information that was entered on the original certificate. Use summary report type code “A” and slip report type code “C.”

For more information about amending or cancelling information returns using the Internet, go to canada.ca/taxes-iref.

Adding certificates

After you file your information return, you may discover that you need to send us additional certificates. If you have original certificates that were not electronically filed with your information return, file them separately.

To file additional certificates electronically, see “Electronic filing methods” on page 8.

Note

If you file additional T2202 certificates after the due date, you may be charged a late-filing penalty. For more information, see “Late filing and failure to file the T2202 information return” on page 9.

Do not file an amended T2202 Summary.

Replacing certificates

If you issue paper T2202 certificates to replace copies that are lost or destroyed, do not send us a copy. Clearly identify them as “DUPLICATE” copies, and keep them with your records.

Chapter 6 – Penalties, interest, and other consequences

Mandatory electronic filing

Failure to file information returns over the Internet

If you do not file information returns (certificates) by Internet file transfer or Web Forms, you are liable to a penalty determined as follows:

Penalty for failure to file information returns over the Internet

Number of information returns (certificates) by type	Penalty
51 to 250	\$250
251 to 500	\$500
501 to 2,500	\$1,500
2,501 or more	\$2,500

Late filing and failure to file the T2202 information return

You have to give a qualifying student their T2202, Tuition and Enrolment Certificate, and file your information return with the CRA on or before the last day of February following the calendar year to which the information applies. If the last day of February falls on a Saturday, a

Sunday, or a public holiday recognized by the CRA, your information return is due the next business day.

Note

Several provinces and territories have their own unique holidays. Therefore, due dates may be affected by where you reside. For a list of public holidays, go to canada.ca/cra-due-dates.

We may assess a late-filing penalty if you file any information return late. **Each certificate is an information return.** The penalty we assess is based on the number of information returns you filed late.

The penalty is \$100 or the amount calculated according to the chart below, whichever is more:

Late-filing penalties

Number of information returns (certificates) filed late	Penalty per day (up to 100 days)	Maximum penalty
1 to 50	\$10	\$1,000
51 to 500	\$15	\$1,500
501 to 2,500	\$25	\$2,500
2,501 to 10,000	\$50	\$5,000
10,001 or more	\$75	\$7,500

Failure to provide information on a return

Anyone who prepares an information return has to make a reasonable effort to get the necessary information, including the social insurance number (SIN), from each individual who will receive a certificate. If you do not do this, you may be liable to a \$100 penalty for each failure to comply with this requirement.

Failure to provide a social insurance number (SIN) on a return

Make sure the SIN and name you enter on each T2202 certificate are correct.

If the student does not give you their SIN, you should be able to show that you made a reasonable effort to get it. For example, if you contact a student by mail to ask for their SIN, record the date of your request and keep a copy of any correspondence that relates to it. If you do not make a reasonable effort to get a SIN, you may be subject to a penalty of \$100 for each failure. If you cannot get a SIN from the student, file your information return, without the SIN, no later than the last day of February. If you do not, you may be subject to a penalty.

Failure to provide a social insurance number

An individual who does not have a SIN has 15 days from the date of an information request to apply for a SIN at any Service Canada centre. Application forms and instructions are available at canada.ca/en/employment-social-development. After receiving a SIN, an individual has 15 days to provide it to the person who is preparing an information return.

However, students who are temporary residents of Canada and not permitted to work in Canada may not be eligible to receive a SIN.

For more information, see Information Circular IC82-2, Social Insurance Number Legislation that Relates to the Preparation of Information Slips, or visit Service Canada at canada.ca/en/employment-social-development/corporate/portfolio/service-canada.

Using the SIN

If you have been provided with a student’s SIN, you cannot knowingly use or communicate it, or allow it to be communicated, other than as required or authorized by law or for the purpose for which it was provided.

If you use a student’s SIN for unauthorized purposes, you may be guilty of an offence and liable, if convicted, to a maximum fine of \$5,000 or imprisonment of up to 12 months, or both.

Interest on penalties

If you fail to pay an amount, we may apply interest from the day your payment was due. The interest rate we use is determined every three months, based on prescribed interest rates. Interest is compounded daily. We also apply interest to unpaid penalties. To get the prescribed interest rates, go to canada.ca/taxes-interest-rates.

Cancel or waive penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that allows the CRA discretion to cancel or waive penalties or interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA’s discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2021 must relate to a penalty for a tax year or fiscal period ending in 2011 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2021 must relate to interest that accrued in 2011 or later.

To make a request, fill out Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information about relief from penalties or interest and how to submit your request, go to canada.ca/taxpayer-relief.

Notice of assessment

We will issue a notice of assessment for the T2202 information return only if we apply a penalty.

References and publications

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

Forms

- TL11A, Tuition and Enrolment Certificate – University outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States
- TL11D, Tuition Fees Certificate – Educational Institutions outside Canada for a Deemed Resident of Canada
- T2202, Tuition and Enrolment Certificate

Other publications

- S1-F2-C2, Tuition Tax Credit
- RC190, Information for Educational Institutions Outside Canada

Online services

Handling business taxes online

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

- apply for COVID-19 support payments
- make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post
- file a return, view the status of filed returns, and adjust returns online
- submit documents to the CRA
- authorize a representative for online access to your business accounts
- register to receive email notifications and to view mail from the CRA in My Business Account
- manage addresses
- manage direct deposit information
- view and pay account balance
- calculate instalment payments
- calculate a future balance
- transfer payments and immediately view updated balances
- add another business to your account
- make an online request about your account and view answers to common enquiries
- submit an audit enquiry
- download reports

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

- My Business Account at canada.ca/my-cra-business-account, if you are a business owner
- 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.

CRA BizApp

CRA BizApp is a mobile web app that offers secure access for small business owners and sole proprietors to view accounting transactions, pay outstanding balances, make interim payments, and more.

You can access CRA BizApp on any mobile device with an Internet browser—no app stores needed! To access the app, go to canada.ca/cra-mobile-apps.

Receiving your CRA mail online

Sign up for email notifications to find out when your CRA mail, like your notice of assessment, is available online.

For more information, go to canada.ca/cra-business-email-notifications.

Authorizing the withdrawal of a pre-determined amount from your Canadian chequing account

Pre-authorized debit (PAD) is a secure online, self-service, payment option for individuals and businesses to pay their taxes. A PAD lets you authorize withdrawals from your Canadian chequing account to the CRA. You can set the payment dates and amounts of your PAD agreement using the CRA's secure My Business Account service at canada.ca/my-cra-business-account, or the CRA BizApp at canada.ca/cra-mobile-apps. PADs are flexible and managed by you. You can use My Business Account to view historical records and modify, cancel, or skip a payment. For more information, go to canada.ca/pay-authorized-debit.

For more information

If you need help

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

Direct deposit

Direct deposit is a fast, convenient and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to canada.ca/cra-direct-deposit.

Forms and publications

The CRA encourages electronic filing of your return. If you require a paper version of the CRA's forms and publications, go to canada.ca/cra-forms-publications 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.

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.

CRA Service Feedback Program

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 Canada Revenue Agency (CRA). For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

If you are not satisfied with the service you received:

1. 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.
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
3. File a service complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to register a formal dispute.

For more information about objections or formal disputes, and related deadlines, go to canada.ca/cra-complaints-disputes.

Reprisal complaints

If you have previously submitted a service complaint or requested a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

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