Clear Data

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

T3 Adjustment Request

For filing	Do not use this area.
Locator no.	Date of action
Acknowledgement	Stall code
Year Month Day	
Assessor	Date
Reviewer	Date

- Use this form to request an adjustment (a reassessment) to a T3 Trust Income Tax and Information Return or a Retirement Compensation Arrangement (RCA) Part XI.3 Tax Return.
- See page 2 of this form for information on how to complete it.
- Send the completed form to the Estate Returns Processing Section or the RCA Unit of the trust's tax centre. You can find the address on page 2 of this form. You can also submit this form electronically through My Account or Represent a Client.

A. Identification

Trust account number T – –	Adjustment request for the taxation year (Complete a separate form for each taxation year.) from Year Month Day to Year Month Day
Name of trust or RCA trust (print)	
Name of trustee, executor, liquidator, administrator or custodian (print)	
Address ☐ same as on return ☐ or address below	

B. Authorization — Complete this area if a person or firm other than the trustee, executor, liquidator, administrator or custodian is preparing this request.

Name and address of person or firm preparing this request (print)	Letter of authorization (or Form T1013, Authorizing or Cancelling a Representative) for the year under review (**must** indicate level 2 — See How to complete the form on page 2): ☐ was submitted previously ☐ is attached

C. Adjustment details

Using your copy of the trust return and the Notice of Assessment or Notice of Reassessment, list below the details of your requested change. If you have received an assessment or reassessment notice with an amount that is different from the amount on the return, use the amount stated on the notice.
See page 2 of this form for information about required documentation and for an example of how to complete this area.

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ –	Amount of change	Revised amount

Other details or explanations (Attach an extra sheet if required.)

D. Certification

I certify that the information given on this information return and on related slips is correct and complete.

Date	Trustee's / Authorized person's signature	Telephone number

Clear Data

Where to send this form

You can submit this form electronically through two of CRA's secure portals: My Account and Represent a Client. Taxpayers have to log into My Account using their social insurance number to access the feature for submitting documents. Tax preparers and taxpayers' authorized representatives have to log into Represent a Client to access the feature. Once in My Account or Represent a Client, select "Submit documents" and the service will give you a picklist. From the picklist, select "Request a T3 adjustment (Form T3ADJ)."

Trusts resident in Canada

If trustee address is based in the Manitoba, Saskatchewan, Alberta, British Columbia, Northwest Territories, Yukon, Nunavut, Montreal Quebec, Laval Quebec or Sherbrooke Quebec, Form T3-ADJ will be processed at the Winnipeg Tax Centre:

Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Station Main
Winnipeg MB R3C 0N8

If trustee address is based in Ontario, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, and the remainder of the province of Quebec not listed under the Winnipeg Tax Centre, Form T3-ADJ will be processed at the Sudbury Tax Centre:

Sudbury Tax Centre
T3 Trust Returns Program
1050 Notre Dame Avenue
Sudbury ON P3A 6C2

Non-resident trusts and deemed resident in Canada

Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Station Main
Winnipeg MB R3C 0N8

Retirement compensation arrangement trusts

RCA Unit
Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Station Main
Winnipeg MB R3C 0N8

How to complete the form

Area A – Identification

- Complete the entire area.

Area B – Authorization

- Complete this area if you are authorizing a person or firm to make this request on your behalf.
- You have to authorize us to discuss the trust's tax matters with this person or firm by providing a signed letter or Form T1013, Authorizing or Cancelling a Representative. **You do not have to provide a letter or Form T1013 if there is already one on file.**

Note: You can get Form T1013 from any CRA office or from our website by going to **canada.ca/cra-forms** or by calling **1-800-959-8281**. The 1-800 number will only work for US or Canadian residents.

Area C – Adjustment details

- Please provide all details for each change you request (you do not have to show a recalculation of the taxes).
- Show any losses in brackets; for example, you would show a business loss in brackets.
- If you are changing an amount (see example below) and you did not previously provide the supporting documentation, you now have to provide supporting documentation for the entire revised amount.
- Supporting documentation may include receipts, schedules, or other relevant documents. Your request may be delayed if you do not provide all required information with this form.
- If the requested change affects the income allocated to beneficiaries, amended T3 slips and summary should be submitted with your request.
- Do not use this form to request a change to the taxation year end of the trust. This request must be made in writing to your local tax services office. For more information about changes to taxation year ends, go to **canada.ca/en/revenue-agency/services/tax/trust-administrators/tax-year-end-fiscal-period.**
- You can get more information about CRA's rules and policies for reassessments in the current version of the T4013 – T3 Trust Guide and the T4041, Retirement Compensation Arrangements Guide. You can get these guides by going to our Website at **canada.ca/cra-forms** or by calling 1-800-959-8281. The 1-800 number will only work for US or Canadian residents.
- **The following is an example of how to complete this area.**

Mary files the trust's return reporting the following information:
Investment income $28,600   Other deductions $500

After receiving the Notice of Assessment, Mary received an additional T5 slip. It showed $200 in interest.
She also received a receipt for accounting fees of $220. To request a change to the T3 return, Mary completes Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ –	Amount of change	Revised amount
5	Other investment income	28,600	+	200	28,800
40	Other deductions	500	+	220	720

Note: Even though Mary did not submit receipts with the tax return for the original other deductions claim of $500, she must now submit those receipts along with the additional T5 slip and receipt for accounting fees.

Area D – Certification

- Make sure either you or your authorized representative signs and dates the request for a change to the return.