



## Notice of Objection – Income Tax Act

Use this form to file an objection to a notice of assessment or a notice of determination (includes re-assessment and re-determination) issued under the Income Tax Act. **You can also file an objection electronically by using the "Register my formal dispute" option in My Account, My Business Account or Represent a Client.** For more information, go to [canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/complaints-disputes/income-tax.html](http://canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/complaints-disputes/income-tax.html)

<b>To:</b>	
<b>From</b>	Name and address of any authorized representative (if applicable)
Printed name	Printed name
Address	Address
Telephone number	Telephone number

Please provide the following information or enclose a copy of your notice of assessment or notice of determination.

Date of notice			Number of the notice (if printed on the notice)	Tax year (for T1s) Fiscal year-end (for T2s)			Social insurance number or Business number							
Year	Month	Day		Year	Month	Day								

**Please state the issues, reasons and all relevant facts for your objection** (if you need more space, attach a separate sheet)  
**Ensure to include a copy of all relevant documents to support your objection as this will speed-up the process.**

Certification (if a corporation or trust is filing an objection, an authorized person's signature)		
Printed name	Signature	Year    Month    Day

**Privacy note**

Personal information is collected under the Income Tax Act and is used to resolve income tax and charity objections and appeals, determine eligibility for the GST credit, Canada child benefits, Working Income Tax benefit and other federal and provincial credits. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in the refusal of your application. Personal information is described in personal information bank CRA PPU 172. Under the Privacy Act, individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commission of Canada regarding our handling of their information.

## General information

### Before filing an objection

If you have new or additional documents to submit, you can request a change to your return by using:

- Individuals: **How to change my return** at [canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-return.html](https://canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-return.html)
- Corporations: **Reassessments – Adjustments to your T2 return** at [canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/after-you-file-your-corporation-income-tax-return/reassessments-adjustments-your-t2-return.html](https://canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/after-you-file-your-corporation-income-tax-return/reassessments-adjustments-your-t2-return.html)

If you disagree with your assessment or determination, we strongly recommend that you first contact the area responsible for the issuance of your assessment or determination to discuss the matter. Many disputes are resolved this way.

If you disagree with an assessment for a tax year for which you never filed a tax return, you can send your return directly to CRA by visiting [canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/sending-a-tax-return.html](https://canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/sending-a-tax-return.html)

**Filing deadlines** – If you are an individual (other than a trust) or filing for a graduated rate estate for the year, the time limit for filing an objection is the latest of the following two dates:

- one year after the date of the return's filing due date for the year; or
- 90 days after the day we sent the notice of assessment or determination.

In any other case, you have to file an objection within 90 days of the day we sent the notice of assessment or determination.

**Large corporations** – Large corporations must also reasonably describe each issue to be decided, specify the amount of relief sought for each issue and provide the facts and reasons relied upon for each issue.

**Collection action** – We usually postpone collection action on amounts in dispute until 90 days after we sent the Minister's decision on your objection. In some situations we will not postpone collection action on disputed amounts, such as for taxes you had to withhold and remit. In all cases, interest will continue to accrue on any amount payable.

### Where to send your objection?

Chief of Appeals  
Appeals Intake Centre  
Post Office Box 2006, Station Main  
Newmarket ON L3Y 0E9

### Authorizing a representative

If you are authorizing a representative on this form, CRA will communicate with this representative only for the purpose of resolving this notice of objection. If you wish to authorize a representative for other income tax matters, please go to **Authorizing a representative** at [canada.ca/en/revenue-agency/services/tax/individuals/topics/authorizing-a-representative-overview.html](https://canada.ca/en/revenue-agency/services/tax/individuals/topics/authorizing-a-representative-overview.html) and fill out the appropriate form:

- For individuals, trusts, non-residents and corporations: use AUT-01 Authorize a Representative for Offline Access
- For Selected Listed Financial Institutions with Quebec sales tax account information: use Form RC7259, Business Consent for Certain Selected Listed Financial Institutions.

### Taxpayer Bill of Rights

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). For further information, visit [canada.ca/taxpayer-rights](https://canada.ca/taxpayer-rights).