



Old Age Security Return of Income Guide for Non-Residents

2019

Is this guide for you?

This guide is for you if you are a non-resident of Canada and you are receiving old age security (OAS) payments. This guide will help you complete your 2019 Old Age Security Return of Income.

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 **1-800-959-8281**. If you are outside Canada and the United States, call us at **613-940-8495**. Contact your service provider or operator to initiate the collect call. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

La version française de ce guide est intitulée Déclaration des revenus pour la Sécurité de la vieillesse pour les non-résidents.

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Before you start

What is the purpose of the Old Age Security Return of Income?

The Canada Revenue Agency (CRA) uses the information you provide on your T1136, Old Age Security Return of Income, to determine if you have to pay recovery tax on your old age security (OAS) payments.

The recovery tax amount is calculated using the net world income you report on this return. If your net world income for 2019 was more than CAN\$77,580, the CRA will calculate the amount of recovery tax that applies to your 2019 OAS payments. The CRA will also calculate the amount of recovery tax to be withheld from your July 2020 to June 2021 monthly OAS payments.

If recovery tax was withheld from your OAS payments in 2019, and the amount withheld was **more than** the recovery tax you owe, or you do not have to pay recovery tax, the CRA will refund the difference or apply it to any other Canadian tax amount you may owe. If the recovery tax withheld was **less than** the recovery tax you owe, you will have to pay the difference.

What is recovery tax and does it apply to you?

Recovery tax is **an additional tax** that is used to repay all or part of the OAS payments received by higher-income pensioners. This tax is 15% of the amount of a pensioner's net world income that is more than CAN\$77,580.

Recovery tax is in addition to non-resident tax; however, if non-resident tax is withheld from OAS payments, the recovery tax will be reduced accordingly. The two taxes cannot add up to more than the total old age security pension received.

What is net world income?

Net world income is the total of all the income you are paid or credited in a year from Canadian or foreign sources **minus** allowable deductions. It includes income from employment,

business, pensions, social security, capital gains, rental property, interest, and dividends.

Note

When the CRA refers to **foreign source** in this guide, it is referring to sources outside of Canada.

Do you have to file the Old Age Security Return of Income?

To ensure that your OAS payments are not suspended in July, you have to file this return on or before April 30th each year even if your net world income is less than CAN\$77,580. However, you do **not** have to file this return if, in 2019, you were a resident of one of the following countries **and** you have no plans to move to a non-listed country before July 1, 2021:

Argentina	Israel	Spain
Australia	Ivory Coast	Sri Lanka
Azerbaijan	Kenya	Switzerland
Bangladesh	Malaysia	Taiwan
Barbados	Malta	Tanzania
Bulgaria	Mexico	Trinidad and Tobago
Colombia	New Zealand	Turkey
Cyprus	Norway	United Kingdom
Dominican Republic	Papua New Guinea	United States
Ecuador	Peru	Zambia
Finland	Poland	Zimbabwe
Germany	Portugal	
Greece	Romania	
Hungary	Senegal	
Ireland	Serbia	

If you were a resident of **Brazil** in 2019 and you are a Brazilian national, you do not have to file this return.

If you were a resident of the **Philippines** in 2019 and your 2019 Canadian pensions totalled \$5,000 or less, you do **not** have to file this return.

Notes

If you were a resident of a non-listed country at any time in 2019 and you received OAS payments during that period, you have to file this return.

If the tax treaty your country of residence has with Canada is amended, you may no longer have to file this return. If this is the case, contact the CRA. You will find the address and telephone number on the back of this guide.

When is your return due?

Your 2019 Old Age Security Return of Income has to be filed **on or before April 30, 2020**.

Exception to the due date of your return

When the due date falls on a Saturday, Sunday, or public holiday recognized by the CRA your return is considered filed on time if it is received or if it is postmarked on or before the next business day. For more information, go to canada.ca/taxes-dates-individuals.

If you owe recovery tax for 2019 (line 48500 of your return) and you file your return late, the CRA will charge you a late-filing penalty. The penalty is **5%** of your balance owing for 2019, **plus 1%** of your balance owing for each full month that your return is late, to a maximum of **12 months**. Your late-filing penalty may be higher if the CRA charged you a late-filing penalty on a return for any of the three previous years.

Do you have to file another 2019 Canadian return?

The Old Age Security Return of Income only determines the recovery tax on your OAS payments. Filing this return allows Service Canada to continue paying you the OAS pension. You may have to file another 2019 Canadian return.

For example, if you filed Form NR5, Application by a non-resident of Canada for a reduction in the amount of non-resident tax

required to be withheld, for the year with the intention of making a section 217 election and the CRA approved it, you **must** file a return under section 217 of the Income Tax Act. Also, if you received employment or business income from Canada or if you have taxable capital gains from disposing taxable Canadian property, you may have to file an Income Tax and Benefit return.

Completing your Old Age Security Return of Income

Two Copies of the Old Age Security Return of Income (T1136) are included in this package. Mail one copy to the CRA and keep the other for your records.

If both you and your spouse or common-law partner receive the old age security pension, each of you must complete a separate return.

Identification

Complete the “Identification” area by following the instructions on the return. If you give incomplete or incorrect information, the processing of your return **may be delayed**.

Email address

If you would like to receive email notifications from the CRA, read and agree to the terms of use for email notifications below and enter an email address. You can also register by going to My Account at canada.ca/my-cra-account and selecting the “Notification preferences” service.

Terms of use for email notifications

The CRA will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information and other important information about the account. The notifications that are eligible for this service may change.

As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account is presumed to be received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate and updated when there is any change. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications or for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms or notice of where the new terms can be found to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Social insurance number

Give both your and your spouse’s or common-law partner’s (read definition on page 9) Canadian social insurance numbers (SIN), individual tax numbers (ITN) or temporary tax numbers (TTN). If you asked for but have not yet received a SIN or ITN, and the deadline for filing your return is near, file your return

without your SIN or ITN. Attach a note to your return to let the CRA know.

If you are not eligible for a SIN, complete and send Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents, if you have not already done so.

Is this return for a deceased person?

If you are filing this return for an individual who died during the year, provide their date of death. OAS payments cease and are not paid to the estates of deceased persons.

Marital status

Tick the box that applied to your status on December 31, 2019.

Tick “Married” if you had a spouse, or tick “Living common-law” if you had a common-law partner (see the definitions below). You still have a spouse or common-law partner if you were living apart for reasons other than a breakdown in your relationship. Tick one of the other boxes only if the first two do not apply.

Spouse – This applies only to a person you are legally married to.

Common-law partner – This applies to a person who is **not your spouse**, with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies.

They:

- a) have been living with you in a conjugal relationship and this current relationship has lasted for at least 12 continuous months

Note

In this definition, 12 continuous months includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

- b) are the parent of your child by birth or adoption

- c) have custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support

Your old age security number

Enter your **Canadian** old age security number issued to you by Service Canada if it was not pre-printed on your return. You can find this number on your NR4-OAS slip in the “Old age security number” box. If the pre-printed number does not match the number on your NR4-OAS slip, replace the incorrect number with the correct number.

Income

Report all income in **Canadian dollars**. To calculate how much to report, multiply your income by the exchange rate in effect on the day you received the income. If the amount was paid at various times in the year, visit bankofcanada.ca, or contact the CRA to get an average annual rate.

Line 11300 – Old age security pension

Report your old age security (OAS) pension income. This amount is shown in any of the following boxes:

- box 16 of your NR4-OAS slip
- box 16 or 26 of your NR4 slip if this slip has income code 44 in box 14 or 24
- box 18 of your T4A(OAS) slip

You may have received net federal supplements shown either in box 21 of your T4A(OAS) slip, or in box 16 or 26 of your NR4 slip if this slip has income code 45 in box 14 or 24. If so, add the amount of the supplement to your OAS pension. Enter the total on line 11300.

Line 11400 – Canada or Quebec Pension Plan benefits

Report your Canada Pension Plan or Quebec Pension Plan benefits shown in box 16 or 26 of your NR4 slip if the slip has

income code 46 or 49 in box 14 or 24. The amount may also be shown in box 20 of your T4A(P) slip.

Line 11500 – Other pensions or superannuation

Report the total amount of all other pensions or superannuation you received from Canadian or foreign sources and all foreign-source social security payments. These payments include income from any of the following sources:

- annuities
- deferred profit-sharing plans
- registered retirement income funds

Line 12100 – Interest and other investment income

Use the worksheet on the back of the return to calculate your interest income, taxable dividend income, and capital gains or losses. Attach a separate sheet of paper if you need more space.

Interest and dividend income

Report all Canadian and foreign-source interest that was paid or credited to you in 2019. This includes interest income from bank accounts, term deposits, guaranteed investment certificates (GICs), and other similar investments.

You also have to report interest on any tax refund you received in 2019 shown on your notice of assessment or reassessment.

Report all taxable dividend income from taxable Canadian corporations. You must calculate the taxable amount of “**other than eligible dividends**” by multiplying the actual amount of “other than eligible dividends” you received by 115%. You must also calculate the taxable amount of **eligible dividends** by multiplying the actual amount of eligible dividends you received by 138%. If your form does not show the breakdown between eligible dividends and other than eligible dividends, contact your payer. In addition, report all dividends from foreign sources.

Even if you did not receive an information slip, report any Canadian or foreign-source interest or dividend income that was paid or credited to you in the year.

Capital gains

A capital gain or loss usually occurs when you sell or dispose of property, such as real estate or shares. Capital losses can reduce capital gains. However, to determine your net world income, you cannot use capital losses to reduce other sources of income, including interest and other investment income.

If you sold or disposed of property in 2019 and your capital gains for the year exceeded your capital losses, you have to include a percentage of the difference at line 12100 of your return. For 2019, the inclusion rate for capital gains realized is generally 50%.

Note

Do not include capital gains resulting from mortgage foreclosures and conditional sales repossessions. You may also exclude a portion of the capital gain or loss resulting from the disposition of your principal residence. For more information, see Income Tax Folio S1-F3-C2, Principal Residence.

If you disposed of property in 2019, you will need to know the following three amounts to calculate any capital gain or loss:

- the proceeds of disposition
- the adjusted cost base
- the outlays and expenses you incurred when disposing of your property

The **proceeds of disposition** is usually the amount you received or will receive for your property. In most cases, it refers to the sale price of the property. It could also include compensation you received for property that was destroyed, expropriated, or stolen.

The **adjusted cost base** is usually the cost of your property, plus any expenses to acquire it, such as commissions and legal fees. You have to adjust the cost of your property to include capital

expenditures, such as the cost of additions and improvements to the property.

Outlays and expenses are amounts that you incurred to sell a capital property. You can deduct outlays and expenses from your proceeds of disposition when you calculate your capital gain or loss. These types of expenses include fixing-up expenses, finders' fees, commissions, brokers' fees, surveyors' fees, legal fees, transfer taxes, and advertising costs. You cannot reduce your other income by claiming a deduction for these outlays and expenses.

For more information on capital gains and losses, see Guide T4037, Capital Gains. You can get this guide at canada.ca/cra-forms or by contacting the CRA. You will find the address and telephone number on the back of this guide.

Line 12600 – Net rental income

Report your Canadian and foreign-source net rental income or loss for the 2019 calendar year. You should also include any amount that a partnership allocated to you in its financial statements. If you have a loss, show the amount in brackets.

Line 12900 – Registered retirement savings plan income

Report the total amount of income you received from your registered retirement savings plans (RRSPs) in 2019 shown on your T4RSP or NR4 information slips.

Line 13000 – Other income

Report all other Canadian and foreign-source income for which there is not a line on the return. In the space to the left of line 13000, specify the type of income you are reporting. If you have more than one type of income, attach a note giving the details.

Other types of income might include any of the following:

- employment income

- lump-sum payments from pensions and deferred profit-sharing plans
- employment insurance benefits
- social assistance payments
- workers' compensation payments
- support payments received
- retiring allowances, including severance pay
- death benefits
- payments from a trust
- tips or gratuities
- amounts distributed from a retirement compensation arrangement
- net partnership income or loss from a Canadian or foreign partnership (limited or non-active partners)
- any other type of taxable income that you have not reported elsewhere on the return

Note

Do not include amounts paid by Canada or an ally (if the amount is not taxable in that country) for disability or death due to war service.

Line 13500 – Net business income

Report your Canadian and foreign-source net income or loss from a business or profession. If you have a loss, show the amount in brackets.

Deductions

Line 22100 – Carrying charges and interest expenses

Claim the total amount of carrying charges and interest expenses you paid to earn income from investments.

Carrying charges and interest expenses include all of the following:

- fees to manage or take care of investments
- fees for certain investment advice or for recording investment income
- most interest you pay on money you borrow for investment purposes, but generally only if you use it to try to earn investment income including interest and dividends

You cannot claim any brokerage fees or commissions you paid when you bought or sold securities. Instead, use these costs when you calculate your capital gain or loss.

Line 23200 – Other deductions

Your claim at line 23200 cannot be more than what you could claim if you were a resident of Canada. Specify the deduction you are claiming in the space to the left of line 23200. If you have more than one amount, or to explain your deduction more fully, attach a note to your return.

You can claim certain amounts from your total world income, including all of the following:

- contributions to a registered pension plan (RPP) or a registered retirement savings plan (RRSP) in Canada
- annual Canadian union, professional, or like dues
- the deductible amount of support payments made
- Canadian exploration and development expenses
- certain expenses you paid to earn employment or commission income

If, in 2019, you repaid amounts you received and reported as income, you can claim them on this return. Attach receipts or

other documents showing the amounts you paid back. For example, you can claim all of the following repayments:

- employment insurance benefits
- OAS pension
- Canada Pension Plan benefits or Quebec Pension Plan benefits
- retiring allowances, including severance pay

Note

OAS pension paid back as recovery tax does not qualify for a deduction from world income.

You can claim all of the following legal fees you incurred:

- for advice or assistance in responding to the CRA when the CRA reviewed your income or tax for a year, or in appealing or objecting to an assessment or decision under the Income Tax Act, the Employment Insurance Act, the Canada Pension Plan, or the Quebec Pension Plan, plus any related accounting fees
- for advice or assistance in appealing or objecting to an assessment of income tax, interest, or penalties levied by a foreign government, if the tax is eligible for a foreign tax credit on a Canadian income tax return
- to collect late support payments that you will include in your income. For more information, go to canada.ca/taxes-support-payments.

You must **reduce** your claim by any award or reimbursement you received for these expenses. If you are awarded the cost of your deductible legal fees in a future year, report that amount in your income for that year.

If you are not certain whether a deduction is allowable, contact the CRA. You will find the address and telephone number on the back of this guide.

Refund or balance owing

Line 23500 – Old age security recovery tax

This line applies to you only if your net world income on line 24200 of your return is more than CAN\$77,580. If this is the case, complete the chart on the next page to calculate the recovery tax. However, if **any** of the following situations apply to you, do **not** complete this chart. Instead, contact the CRA for the special rules and calculations to apply in these situations:

- You **immigrated** to Canada or **emigrated** from Canada in 2019 and you received OAS payments during the part of the year that you were a non-resident.
- You received OAS payments throughout 2019, and you were a resident of one of the countries listed on page 5 for part of 2019 **and** for the other part of that year you were resident in a **non-listed** country.
- You were a resident of the Philippines in 2019.

Calculating OAS recovery tax

Net world income from line 24200 of your return	\$ _____	1
Base amount	– <u>77,580.00</u>	2
Line 1 minus line 2 (if negative, enter “0”)	\$ _____	3
	<u> </u> × 15%	4
Multiply line 3 by 15% and enter the result on this line.	\$ _____	5
OAS pension and net federal supplements from line 11300	\$ _____	6
OAS pension you paid back in 2019 (see line 23200)	– _____	7
Line 6 minus line 7 (if negative, enter “0”)	\$ _____	8
Enter the amount from line 5 or line 8, whichever is less .	\$ _____	9
	<u> </u> × 75%	10
Old age security recovery tax Multiply line 9 by 75% and enter the result on this line.	\$ _____	11

Enter the amount from line 11 on line 23500 on the back of your return.

Line 43700 – Recovery tax withheld

Claim **only** the amount of recovery tax from box 27 of your NR4-OAS slip. Attach a copy of the information slip to your return.

Note

Do not include the amount shown in box 17 of your NR4-OAS slip. For more information on this amount, see line 43700 in the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada.

Line 48400 – Refund

If you are expecting a refund of recovery tax and the CRA records show that you owe an amount, or you are about to owe an amount for another year, the CRA may keep some or all of your refund to apply it against the amount you owe.

Line 48500 – Balance owing

If you have a balance owing of more than \$2 and a bank account at a financial institution in Canada, you can make your payment:

- using your financial institution's online banking or telephone banking services
- using the CRA's My Payment service at canada.ca/cra-my-payment
- by setting up a pre-authorized debit agreement using the My Account service at canada.ca/my-cra-account
- in person at your financial institution in Canada using your remittance voucher. You can request a voucher using the My Account service at canada.ca/my-cra-account, or by contacting the CRA.

If you do **not** have a bank account at a financial institution in Canada, you can send your payment using any of the following:

- a wire transfer in Canadian dollars
- an international money order drawn in Canadian dollars
- a bank draft in Canadian funds drawn on a Canadian bank

For more information, go to canada.ca/payments or contact your financial institution.

If you want to mail your payment to the CRA, attach it to the **front** of your return. Address your payment to the Receiver General and include your social insurance number, temporary tax number, or individual tax number.

Do **not** mail cash or include cash with your return.

You can file your return early and make your payment as late as April 30, 2020. If the CRA processes your return before the date of the payment, your payment will appear on your notice of assessment, but it will not reduce your balance owing. The CRA will credit your account on the date of the payment.

The CRA will charge you a fee for any payment not honoured by your financial institution.

Making a payment arrangement

If you cannot pay your balance owing on or before April 30, 2020, the CRA may accept a payment arrangement only after you have reasonably tried to get the necessary funds by borrowing or rearranging your finances.

If you cannot pay the balance in full, you should contact the CRA. The CRA will still charge daily compound interest on any outstanding balance starting May 1, 2020, until you pay your balance in full.

Note

Even if you cannot pay all of your balance owing right away, file your Old Age Security Return of Income on time to avoid late-filing penalties and to ensure your old age security payments are not suspended by Service Canada.

After you file

What happens to your return after the CRA receives it?

When the CRA receives your return, it is reviewed based on the information you provided and the CRA will send you a notice of assessment based on that review. The notice will tell you if you have any refund or balance owing of recovery tax for 2019. The notice will also tell you if recovery tax will be withheld from your OAS monthly payments for the period from July 2020 to June 2021.

How to change a return

After you have mailed your Old Age Security Return of Income, you only need to notify the CRA of a change if **any** of the following situations applies to you:

- Your 2019 net world income is more than CAN\$77,580.
- The change will increase your 2019 net world income to more than CAN\$77,580.
- The change applies to the amount of recovery tax withheld that you reported at line 43700.

To make a change to a return you have sent to the CRA, send a signed letter to your tax centre (see the back cover of this guide for the address) explaining what changes you are requesting.

Include the following:

- the years of the returns to be changed
- your social insurance number
- individual tax number
- or temporary tax number
- your address
- a telephone number where the CRA can reach you during the day.

Do **not** file a new Old Age Security Return of Income for the tax year.

What should you do if you move?

If you move, let the CRA know your new address **as soon as possible** to make sure any correspondence is sent to the proper address.

If you have registered for My Account or MyCRA, you can change your address by going to canada.ca/my-cra-account or canada.ca/cra-mobileapps.

To write to the CRA, send your letter to your tax centre (see the back cover of this guide for the address). Sign the letter and include your social insurance number, individual tax number, or temporary tax number, your new address, and the date of your move. You may also contact the CRA at the phone number listed on the back of this guide.

If you are writing for another person, **including your spouse or common-law partner**, include the person's social insurance number, individual tax number, or temporary tax number, and have the person sign the letter authorizing the change to their records.

Note

You should also inform Service Canada of your new address so that they will send your old age security payments and any correspondence to the correct address. You will find the telephone number on page 24.

Online services for individuals

The CRA's online services are fast, easy, and secure!

My Account

My Account lets you view your personal income tax and benefit information and manage your tax affairs online. Find out how to register at canada.ca/my-cra-account.

MyCRA mobile web app

The MyCRA mobile web app lets you access and view key portions of your tax information. You can use the app to 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. Access the app at canada.ca/cra-mobile-apps.

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment

- change your address, direct deposit information, information about marital status, and information about children in your care
- register to receive email notifications when you have mail to view in My Account and when important changes are made on your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return

In addition, you can use My Account to:

- view and print your proof of income statement (option 'C' print)
- send documents to the CRA
- send an enquiry about your audit
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.

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

For more information

If you need more information after reading this guide, visit canada.ca/taxes or contact the CRA. You will find the address and telephone number on the back of this guide.

If you have any questions about your **old age security pension** (for example, how to calculate your payment or how to report a lost cheque), contact the Service Canada office in the **province where you last resided**.

You can also contact Service Canada by telephone at the following numbers:

Calls from Canada and the United States 1-800-277-9914
or 1-800-454-8731

Calls from outside Canada and the United States 1-613-957-1954

Teletypewriter users..... 1-800-255-4786

Service-related 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); see the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, 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.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service-Related Complaint. For more information and how to file a complaint, go to canada.ca/cra-service-complaints.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Formal disputes (objections and appeals)

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

Reprisal complaint

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, 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.

Contact the CRA

By telephone

Calls from Canada and the United States..... **1-800-959-8281**
 Calls from outside Canada
 and the United States..... **1-613-940-8495**

Regular hours of service (holidays excluded)	
Monday to Friday	9:00 a.m. to 5:00 p.m. (local time*)
Extended hours of service (End of February to end of April, holidays excluded)	
Monday to Friday	9:00 a.m. to 9:00 p.m. (local time*)
Saturday	9:00 a.m. to 5:00 p.m. (local time*)

* Eastern time for calls outside Canada and the United States

The CRA accepts collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay.

By mail

If your country of residence is:	Send your return and related documents to:
Denmark France Netherlands United States United Kingdom	Winnipeg Tax Centre Post Office Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA Fax number 1-204-984-6497
Any other country	Sudbury Tax centre 1050 Notre Dame Ave Sudbury ON P3A 5C2 CANADA Fax number 1-705-671-0393