Canada Revenue Agency | Agence du revenu du Canada

OBJECTION – *INCOME TAX ACT*

- You can use this form to file an objection to a notice of assessment or a notice of determination issued under the *Income Tax Act*.
- Deliver or mail your completed form to the Chief of Appeals at your tax services office or tax centre.
- **Filing deadlines** – If you are an individual (other than a trust) or filing for a testamentary trust, the time limit for filing an objection is whichever of the following two dates is later: one year after the date of the return's filing deadline; or 90 days after the day we sent the notice of assessment or notice of determination. In every other case, you have to file an objection within 90 days of the day we sent the notice of assessment or notice of determination.
- **Large corporations** – In addition to providing facts and reasons for objecting, large corporations have to describe each issue and specify the relief they want for each one.
- **Collection action** – We usually postpone collection action on amounts in dispute until 90 days after we mail the Minister's decision. 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.
- For more information, contact the Appeals Division at your tax services office or tax centre.

To: **Chief of Appeals**

Address (as shown on your notice)

. . . . . .

. . . . . .

. . . . . .

Name

From:

Address

. . . . . .

. . . . . .

Telephone (including area code)

Home ( )

Business ( )

Name and address of any authorized representative (if applicable)

. . . . . .

Telephone (including area code)

( )

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

Date of notice (Year / Month / Day)	Number of notice (If printed on notice)	Tax year (for T2s show fiscal period end)	Social insurance number or Business number

Please state the relevant facts and reasons for your objection (if you need more room, attach a separate sheet).

Your signature (or of an authorized person, if a corporation or trust is filing the objection)

Date (Year / Month / Day)

Privacy Act – Personal Information Bank Number CRA PPU 005

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