



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 mailed 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 mailed 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.

continue on next page →

- **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)		
City	Province/Territory	Postal code

From:

Name		
Address		
City	Province/Territory	Postal code

Home

Area code 	Telephone number -
---------------	-----------------------------

Business

Area code 	Telephone number -
---------------	-----------------------------

continue on next page 

Name and address of any authorized representative (if applicable)

Name					
Address					
City			Province/Territory		Postal code
Area code		Telephone number			
		-			

Please provide the following information or enclose a copy of your "Notice of Assessment" or "Notice of Determination".

Date of notice

Year	Month	Day

Taxation year
(for T2s show
fiscal period end)

Number of notice (If printed on notice)

Year

Social insurance number or Business number

continue on next page 

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)

Year	Month	Day

"Privacy Act" – Personal Information Bank Number RCT/P-PU-005