T3 ADJUSTMENT REQUEST

- Use this form to request an adjustment (a reassessment) to a *T3 Trust Income Tax and Information Return*.
- See page 2 of this form for information on how to complete it.
- Send the completed form to the Estate Returns Processing Section of the trust's tax centre. You can find the address on page 2 of this form.

A. Identification

Trust Account Number	Adjustment request for the taxation year
T	Year Month Day to Year Month Day (complete a separate form for each taxation year)
Name of Trust	
Name of trustee, executor, liquidator or administrator	
Address ☐ same as on return ☐ or	

DO NOT USE THIS AREA

☐ For filling	Locator No.	Date of Action
☐ Ack.	☐ St. Code	

Assessor	Date	Rev.	Date

B. Authorization – complete this area if a person or firm other than the trustee is preparing this request

Name and address of person or firm preparing this request	Letter of authorization (or Form T1013, *Authorizing or Cancelling a Representative)* for the year under review ☐ was submitted ☐ is attached

C. Adjustment Details

Using your copy of the trust return and your *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 form and on any documents attached is, to the best of my knowledge, correct and complete.

Date | Trustee's/Representative's Signature | Telephone Number

Send the completed form to your tax centre.

Resident trusts:
Ottawa Technology Centre
Ottawa, ON K1A 1A2

Non-resident and deemed resident trusts:
International Tax Services Office
Ottawa, ON K1A 1A8

HOW TO COMPLETE THE FORM

Area A: Identification

- Complete this area in full.

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 Canada Revenue Agency (CRA) office or from our Website at **www.cra.gc.ca** or by calling **1-800-959-2221**.

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. You can get more information about changes to taxation year ends in Interpretation Bulletin IT-179, *Change of Fiscal Period*. You can get IT-179 from our Website at **www.cra.gc.ca** or by calling **1-800-959-2221**.
- You can get more information about CRA's rules and policies for reassessments in the current version of the *T3 Trust Guide.* You can get the guide from our Website at **www.cra.gc.ca** or by calling **1-800-959-2221**.
- Following is an example of how to complete this area.

  Mary files the 2004 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.