Ontario Ministry of Finance

Notice of Objection

Instructions

Please print or type information on this form and make one copy. Keep the copy for your records and send the original by **registered mail** addressed to the Ministry of Finance, c/o The Director, Tax Appeals Branch, 1600 Champlain Avenue, 3rd Floor, Whitby ON L1N 9B2.

If you have any questions or if you need help in completing this form, call the Ministry of Finance's Information Centre at 1-800-263-7965, 1-800-263-7776 (teletypewriter TTY).

The envelope containing this **Notice of Objection** must be postmarked within one hundred and eighty days [for International Fuel Tax Agreement (IFTA) objections, and International Registration Plan (IRP) objections, within thirty (30) days] from the day of mailing or delivery by personal service of the **Notice of Assessment**, **Notice of Decision** or **Statement of Disallowance** to which objection is being made. A separate Notice of Objection must be filed for each Notice of Assessment/Decision or Statement of Disallowance in dispute but, if convenient, facts and reasons may be consolidated.

Name of Taxpayer		Telephone No. ( )
Mailing Address - Street Number and Name, Apt. No.		
City/Town	Province	Postal Code

Notice of Objection is hereby given to the:

☐	**Notice of Assessment/Decision No.**	Notice of Assessment/Decision Date Year Month Day	Amount of Tax $	For Period Ending Year Month Day
OR				
☐	**Statement of Disallowance**	Statement of Disallowance Date Year Month Day	Rebate/Refund Amount $	

under the following act (check ✓ one only and indicate account/permit number)

- ☐ *Corporations Tax Act* — Account Number
- ☐ *Electricity Act, 1998* — Account Number
- ☐ *Employer Health Tax Act* — Account Number
- ☐ *Fuel Tax Act* — Account Number
- ☐ *Gasoline Tax Act* — Account Number
- ☐ *Land Transfer Tax Act*
- ☐ *Mining Tax Act* — Account Number
- ☐ *Race Tracks Tax Act* — Permit Number
- ☐ *Retail Sales Tax Act* — Permit Number
- ☐ *Tobacco Tax Act* — Permit Number
- ☐ International Fuel Tax Agreement (IFTA)
  - ☐ *Gasoline Tax Act* — Account Number
  - ☐ *Fuel Tax Act* — Account Number
- ☐ International Registration Plan (IRP)
  - ☐ *Highway Traffic Act* — Permit Number
  - ☐ *Retail Sales Tax Act* — Permit Number

Issues, Facts and Reasons - The Notice of Objection must clearly describe each issue raised by way of objection, and must fully set out the facts and reasons relied on in respect of each issue.

☐ Check ✓ here if additional sheets are attached.

Appointment of Representative

I confirm that _____ (name of individual) _____ (name of organization)

_____ (full address including postal code)

( ) _____ (phone number including area code) has the authority to communicate on my behalf concerning this Notice of Objection.

I authorize the Tax Appeals Branch to collect personal information from and disclose personal information to my representative in accordance with the *Freedom of Information and Protection of Privacy Act.*

This **Notice of Objection** must be signed by the person objecting, an employee of the company or an authorized representative. If an authorized representative signs this Notice of Objection, please submit written confirmation of authorization.

Name (print)	Signature	Position/Title	Date