



## REQUEST FOR TAXPAYER RELIEF

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Please read the "Information to assist in completing this form" on page 10 [the last page] before completing this form.

### Section I – IDENTIFICATION

Taxpayer name		
Mailing address		
City	Prov./Terr./State	Postal code/Zip code 

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Country (if other than Canada)

Telephone:

Area code 	Home       -
Area code 	Work       -

**Account number(s) for this request**

Individual: Social insurance number

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Employer:

									<b>RP</b>				
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GST/HST Registrant:										
								<b>RT</b>		

Corporation:										
								<b>RC</b>		

Other: account number, type of return etc.
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## Section 2 – DETAILS OF REQUEST

1. Type of request:

a)  Penalty: cancellation or waiver:

Specify type of penalty and amount, if known
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b)  Interest: cancellation or waiver:

Specify type of interest and amount, if known

c)  Refund or reduction in amounts payable beyond the normal three year period (individual and testamentary trust accounts)

d)  Late, amended or revoked election:

Specify type of election

## 2. Reason(s):

Indicate the reason(s) for your request under the taxpayer relief provisions. Please note no reason is necessary when asking for a refund or reduction in amounts payable beyond the normal three year period.

Canada Revenue Agency error

Canada Revenue Agency delay

- Financial hardship/inability to pay
- Natural or man-made disaster
- Death/accident/serious illness/emotional or mental distress
- Civil disturbance
- Other extraordinary circumstances: Specify

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3. Year/periods involved:

For individuals/corporations: indicate the taxation years/taxation year-ends

For employers: indicate the pay periods or type of information return involved

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For GST registrants: indicate the reporting periods involved

For other: indicate period(s)/years(s) involved

4. Second review:

Is this a request for a second review?

No  Answer only question 5 below

Yes  Answer only question 6 on page 8 [below]

5. Information needed to support your request:

This question does not apply for requests for refunds or reduction in amounts payable beyond the normal three year period.

Describe all the circumstances and facts supporting your taxpayer relief request. Please include a history of events including, if applicable, any measures that you have taken to correct/avoid this tax situation. You may enclose a letter with this form to provide the information.

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6. Reasons to support a second review:

State the reasons why you disagree with the decision made in regards to the first review. You may enclose a letter with this form to provide the information. Please include any new documentation to support this request for a second review.

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### Section 3 – SUPPORTING DOCUMENTATION

Please submit all relevant documentation to support your request. See examples of supporting documentation in the attached "Information to assist in completing this form".

### Section 4 – CERTIFICATION

If you are a representative, please provide your name and phone number and, if not already submitted to the Canada Revenue Agency, an authorization form (T1013 for individual/trust accounts or a RC59 for business accounts).

Name of representative				Title			
Signature of taxpayer or representative							
Year	Month	Day	Area code	Phone number			
					-		

## **INFORMATION TO ASSIST IN COMPLETING THIS FORM**

1. Please use this form for all requests for taxpayer relief (formerly fairness). Complete one form for each taxpayer.
2. For more information, refer to the "Information Circular IC07-1" or the "GST Memorandum G500-3-2-1", or visit the "CRA Fairness and Taxpayer Rights" web pages, or call 1-800-959-8281 (individual enquiries) or 1-800-959-5525 (business/GST enquiries).
3. Complete the form and forward it and all supporting documentation to your tax services office or tax centre. If this is a request for a second review, please address the request to the director of the tax services office or tax centre.
4. If completing this form by hand, please print legibly.

## **GLOSSARY**

- Cancellation of penalty or interest: Cancel an amount already charged in the account.
- Waiver of penalty or interest: Waive an amount that has not yet been charged to the account.

- Normal three year period: The Income Tax Act (ITA) sets a three year limitation period to file an income tax return to claim a tax refund, or to request an adjustment to a previous assessment or determination. However, in the case of an individual (other than a trust) or testamentary trust, the ITA provides the Minister the discretion to refund an overpayment or reduce an amount payable beyond that normal three year period.
- Civil disturbance: An example would be a postal strike.
- Natural or man-made disaster: An example could be a flood or a fire.
- Financial hardship:
  - \* For an individual taxpayer, financial hardship refers to financial suffering or lack of what is needed for basic living requirements, such as food, clothing, shelter and reasonable non-essentials.
  - \* For a corporate taxpayer, financial hardship refers to where the continuity of business operations and the continued employment of a firm's employees are jeopardized.
- Second review: Request is subsequent to a previous request for taxpayer relief that was denied in part or in full.

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## **SUPPORTING DOCUMENTATION**

You must submit all relevant documentation that supports your request for taxpayer relief to ensure that it is reviewed promptly. Depending on the reason for your request, some examples of supporting documentation are as follows:

### **Cancellation or waiver of penalty and/or interest:**

- Doctor's certificate or letter indicating the nature of the illness, duration of treatment (date of onset of the illness and the date or expected date of recovery), hospital dates if applicable, and any explanations regarding the effect that your medical condition may have had on your ability to meet your tax obligations;
- death certificate;
- police/fire report;
- insurance statements;
- details of the error or the delay caused by the Canada Revenue Agency.

### **Financial hardship cases:**

- Full financial disclosure. Supporting documents could include financial statements (an income and expense statement, assets and liabilities statement), current mortgage statement and property assessment, loans and monthly bills, bank statements for three months, current investment statements, copies of credit card statements, etc.

### **Amended, late, revoked election:**

- Completed election form.

### **Refund or reduction in amount payable beyond the normal three year period:**

- Receipts/information slips to support the request for adjustment of your income tax return;
- Completed income tax returns for requesting an assessment beyond the normal three year period.