



Request for Taxpayer Relief – Cancel or Waive Penalties or Interest

Please read the "Information to help you complete this form" on page 4.

Section 1 – Identification

Taxpayer name		Account number(s) for this request	
		Individual: social insurance number <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
Mailing address		Employer: <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
		GST/HST registrant: <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
		Corporation: <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
City	Prov./Terr./State	Other: account number, type of return, etc.	
Postal or zip code	Country (if other than Canada)		
Telephone:		Home	Work
		<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>

Section 2 – Details of request

1. Type of request:

a) Penalty relief: *Specify type of penalty and amount, if known.* _____

b) Interest relief: *Specify type of interest and amount, if known.* _____

2. Reason(s):

Indicate the reason(s) for your request.

<input type="checkbox"/> Canada Revenue Agency error	<input type="checkbox"/> Natural or human-made disaster
<input type="checkbox"/> Canada Revenue Agency delay	<input type="checkbox"/> Death/accident/serious illness/emotional or mental distress
<input type="checkbox"/> Financial hardship/inability to pay	<input type="checkbox"/> Civil disturbance
<input type="checkbox"/> Other circumstances: <i>Specify.</i> _____	

3. Year(s)/period(s) involved:

For individuals/corporations: indicate the taxation year(s)/taxation year-end(s) _____

For employers: indicate the pay period(s) or type of information return involved _____

For GST/HST registrants: indicate the reporting period(s) involved _____

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

4. Second review:

Is this a request for a second review? No Answer question 5 below Yes Answer question 6 on page 3.

5. Information to support your request (attach an extra sheet if you need more space):

Note: It is important to provide the Canada Revenue Agency (CRA) with a complete and accurate description of your circumstances to explain why your situation merits relief.

Describe all the circumstances and facts supporting your request for relief from penalties or interest. Provide a history of events including any steps that you have taken to correct or avoid this tax situation.

Section 2 – Details of request (continued)

6. Reasons to support a second review (attach an extra sheet if you need more space):

State the reasons why you disagree with the decision made in regards to the first review. Include any new documentation to support this request for a second review.

Multiple horizontal lines for writing the reasons to support a second review.

Section 3 – Supporting documentation

Submit all relevant documentation to support your request. For examples of supporting documentation, see "Information to help you complete this form" on page 4.

Section 4 – Certification

If you are a representative, please provide your name and phone number and, if not already submitted to the CRA, an authorization form (T1013, *Authorizing or Cancelling a Representative*, for individual/trust accounts or RC59, *Business Consent*, for business accounts).

Form fields for Name of representative, Title, Signature of taxpayer or representative, Phone number, and Date (Year, Month, Day).

Information to help you complete this form

1. Use this form to request relief from penalties or interest.
2. Complete one form for each taxpayer. If completing this form by hand, please print clearly.
3. For more information about requesting relief from penalties or interest, go to cra.gc.ca/taxpayerrelief, or see *Information Circular IC07-1* or *GST/HST Memorandum 16-3*, if applicable. You may also call **1-800-959-8281** (individual enquiries) or **1-800-959-5525** (business and self-employed enquiries).
4. Complete the form and forward it along with all supporting documentation to the designated office from the list provided on the next page. If this is a request for a second review, address the request to the Manager, Taxpayer Relief, and send it to the designated office.

Glossary

- Civil disturbance: An example would be a postal strike.
- Natural or human-made disaster: An example would be a flood or 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, medical expenses, and reasonable non-essentials.
 - For a business, financial hardship refers to situations when the continuity of business operations, the employees' jobs, and the welfare of the community as a whole are jeopardized.
- Second review: Request is subsequent to a previous request for taxpayer relief that was denied in part or in full.

Supporting documentation

Submit all relevant documentation that supports your request for relief from penalties or interest. We recommend you include copies of any correspondence sent to you by the CRA (notices, statements, letters, etc.) that show the penalties or interest charged to your account.

Depending on the reason for your request, some examples of supporting documentation include:

- 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 the medical condition 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 CRA.

Financial hardship cases

- Full financial disclosure: Supporting documents could include financial statements (an income and expense statement, assets and liabilities statement), current mortgage statements and property assessments or rental agreements, loans and monthly bills, all bank statements for the most current three months, all current investment statements, all credit card statements for the most current three months, etc. To provide full financial disclosure, we recommend you use Form RC376, *Taxpayer Relief Request – Statement of Income and Expenses and Assets and Liabilities for Individuals*.

Note: You can submit photocopies of supporting documentation.

Where to send this form

Send the completed form and all supporting documentation to the designated office based on your province or territory of residence, as follows:

Province or territory of residence	Designated office
British Columbia and Yukon	Vancouver Tax Services Office 9755 King George Boulevard Surrey BC V3T 5E1
Alberta, Saskatchewan, Manitoba, Northwest Territories, and Nunavut	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Ontario, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
Quebec	Shawinigan-Sud Tax Centre 4695 Shawinigan-Sud Boulevard Shawinigan QC G9P 5H9
Non-resident or international taxpayers (individual, corporation, trust, and part XIII and non-resident withholding accounts) For all other non-resident accounts, e.g., GST/HST, payroll, excise taxes, other levies, and excise duties, send your request to the designated office noted above based on the physical location of your business or the location of the tax services office that serves your business.	International and Ottawa Tax Services Office PO Box 9769, Station T Ottawa ON K1G 3Y4 Canada