

Privacy Notice

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Personal information is described in Individual Returns and Payment Processing CRA PPU 005 and is protected under the *Privacy Act*. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

How to complete the form

Area A: Identification

- Complete this area in full so that we know exactly who you are and what return you want us to reassess.

Note

We will accept a change of address only from you or your legal representative. A legal representative is an executor or administrator of your estate, someone with a power of attorney or guardian. You can authorize your representative online using the "Authorize my representative" service in My Account. For more information, go to cra.gc.ca/myaccount or see Form T1013.

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 your 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.**
- The letter of authorization or Form T1013 **must** indicate Level 2 to make changes to a taxpayer's account.

Note

You can print form T1013 from our website at cra.gc.ca/forms.

Area C: Adjustment details

- Please provide all details for each change you request (you do not have to show a recalculation of your taxes).
- Choose the appropriate plus/minus (+/-) indicator (for losses, e.g. self-employed business loss, chose minus "-").
- If you are changing a line on which you already claimed an amount (see Example 1, 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.
- You can get more information about CRA's rules and policies for reassessments from our Web site at cra.gc.ca or by calling **1-800-959-8281**.
- Following is an example of how to complete this area.

Example

Mary filed her 2013 return reporting the following information:

Employment income	\$28,600
Union dues	\$500

After receiving her **notice of assessment**, Mary received an additional T4 slip. It showed \$200 in income and \$20 for union dues. To request a change to her return, Mary will complete Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ -	Amount of change	Revised amount
101	Employment income	28,600	+	200	28,800
212	Union dues	500	+	20	520

Note

Even though Mary did not submit receipts with her tax return for the original union dues claim of \$500, she must now submit those receipts along with her additional T4 slip.

Area D: Certification

- Make sure either you or your authorized representative signs and dates the request for a change to your return.

Send the completed form to the address below which corresponds to the Tax Centre indicated on your notice of assessment for the year being adjusted.

Sudbury or St. John's Tax Centres
1050 Notre-Dame Avenue
Sudbury ON P3A 5C1

Jonquière Tax Centre
2251 René Lévesque Boulevard
Jonquière QC G7S 5J1

Winnipeg or Surrey Tax Centres
66 Stapon Road
Winnipeg MB R3C 3M2

Shawinigan-Sud Tax Centre
4695 12e Avenue
Shawinigan-Sud QC G9P 5H9

Prince Edward Tax Centre
275 Pope Road
Summerside PE C1N 6A2

If you were a newcomer, an emigrant, a non-resident or a deemed resident of Canada, or if you are claiming an Overseas Employment Tax Credit for the year in question, send the completed form to:

International and Ottawa Tax Services Office
Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA