

T1 ADJUSTMENT REQUEST

- Use this form to request an adjustment (a reassessment) to an individual income tax return.
- See the back of this form for information on how to complete it.
- Send the completed form to the Individual Client Services and Benefits Division of your tax centre as indicated on your notice of assessment. You can find the address on the back of this form.

A Identification										For filing <input type="checkbox"/>										DO NOT USE THIS AREA									
Social insurance number					Adjustment request for the _____ tax year (complete a separate form for each year)					PSN																			
Full name: (please print your surname first)																													
Address: (please print)																													
<input type="checkbox"/> same as on the return <input type="checkbox"/> or:										<input type="checkbox"/> Acknowledgement <input type="checkbox"/> Stall code																			
										Assessor					Date					Rev.					Date				

B Authorization – complete this area if you are authorizing a person or firm to make this request on your behalf.	
Name and address of authorized person or firm preparing this request: (please print)	Letter of authorization (or Form T1013, <i>Authorizing or Cancelling a representative</i>) for the year under review (must indicate level 2 – See HOW TO COMPLETE THE FORM on reverse): <div style="margin-left: 40px;"> <input type="checkbox"/> was submitted previously <input type="checkbox"/> is attached </div>

[illegible]

Other details or explanations (attach an extra sheet if required)

D Certification			
I certify that the information given on this form and any documents attached is, to the best of my knowledge, correct and complete.			
		(Home)	
_____	_____	_____	_____
Date	Taxpayer signature	Representative signature	(Business)
			Telephone

Send the completed form to your tax centre as indicated on your Notice of Assessment. You will find the address listed below.

St. John's Tax Centre
290 Empire Avenue
St. John's NL A1B 3Z1

Jonquière Tax Centre
2251 René Lévesque Blvd.
Jonquière QC G7S 5J1

Sudbury Tax Centre
1050 Notre-Dame Ave.
Sudbury ON P3A 5C1

Surrey Tax Centre
9755 King George Blvd.
Surrey BC V3T 5E1

Shawinigan-Sud Tax Centre
4695 – 12th Avenue
Shawinigan-Sud QC G9N 7S6

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 5Z7

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

International Tax Services Office
2204 Walkley Road
Ottawa ON K1A 1A8
(international and non-resident
taxpayers only)

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 can be someone with your power of attorney, a guardian, or an executor or administrator of your estate.

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 get Form T1013 from any Canada Revenue Agency (CRA) office or our Web site 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 your taxes).
- Show any losses in brackets (e.g., self-employed business loss).
- 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 in Information Circular 75-7R3, *Reassessment of a Return of Income*. You can get IC75-7R3 from our Web site at **www.cra.gc.ca** or by calling **1-800-959-2221**.
- Following are two examples of how to complete this area.

Example 1

Mary filed her 2010 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.

Example 2

In certain situations there may not be a line number to use when requesting a change. Complete the form as shown in the following example.

John filed his 2010 return without claiming the goods and services tax/harmonized sales tax (GST/HST) credit. When he received his *Notice of Assessment*, John realized that he had not claimed the credit. Since there is no line number for this claim, John 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
–	GST/HST credit	0	+	1 (Yes)	1 (Yes)

Area D: Certification

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