

## 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.

| <b>A Identification</b>                                                                                |                                                                                                                               | For filing <input type="checkbox"/> DO NOT USE THIS AREA                     |               |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------|
| Social insurance number<br>_____                                                                       | Adjustment request for the<br><div style="text-align: center;"><b>tax year</b></div> (complete a separate form for each year) | <i>Space reserved for administrative purposes</i>                            |               |
| Full name: (please print your surname first)<br>_____                                                  |                                                                                                                               |                                                                              |               |
| Address: (please print)<br><input type="checkbox"/> same as the return<br><input type="checkbox"/> Or: |                                                                                                                               | <input type="checkbox"/> Acknowledgement <input type="checkbox"/> Stall code |               |
| CRA User ID<br>_____                                                                                   |                                                                                                                               | Date<br>_____                                                                | Rev.<br>_____ |
| Date<br>_____                                                                                          |                                                                                                                               | Date<br>_____                                                                |               |

| <b>B Authorization</b> – 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)<br>_____                            | Letter of authorization (or Form T1013, <i>Authorizing or Cancelling a Representative</i> ) for the year under review ( <b>must</b> indicate level 2—see HOW TO COMPLETE THE FORM on reverse):<br><br><input type="checkbox"/> was submitted previously<br><input type="checkbox"/> is attached |

| <b>C Adjustment details</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      |                 |        |                  |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|--------|------------------|----------------|
| List the details of your requested change below. If you have received an assessment or reassessment notice with an amount that is different from the amount on the return you submitted, show the amount stated on the notice as the previous amount. You must provide supporting documentation for the entire revised amount. This may include receipts, schedules, or other relevant documents. <b>Your request may be delayed if you do not provide all required information with this form.</b> See the back of this form for information about required documentation and for examples of how to complete this area. |                                      |                 |        |                  |                |
| Line number from return or schedule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Name of line from return or schedule | Previous amount | +<br>– | Amount of change | Revised amount |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                      |                 |        |                  |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                      |                 |        |                  |                |
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| Other details or explanations (attach an extra sheet if required) |
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|                                                                   |
|                                                                   |
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| <b>D Certification</b>                                                                                                              |                             |                                   |                    |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------|--------------------|
| I certify that the information given on this form and any documents attached is, to the best of my knowledge, correct and complete. |                             |                                   |                    |
| _____<br>Date                                                                                                                       | _____<br>Taxpayer signature | _____<br>Representative signature | _____<br>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 our Web site at **www.cra.gc.ca** or by calling **1-800-959-8281**.

### 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 **www.cra.gc.ca** or by calling **1-800-959-8281**.
- Following are two examples of how to complete this area.

#### Example 1

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 | +<br>– | 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 2013 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 | +<br>– | 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.