

Send the completed form to the tax centre as indicated on your notice of assessment for the year being adjusted. 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 12e Avenue
Shawinigan-Sud QC G9P 5H9

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

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

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 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.