



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax Guide for Electing Under Section 216

# 2014

## Is this guide for you?

This guide is for you if you were a **non-resident of Canada** (see the definition below) for all or part of 2014 and, while a non-resident, you:

- received rental income from real or immovable property in Canada;
- received timber royalties on a timber resource property or a timber limit in Canada; or
- disposed of rental property (Canadian real or immovable property, timber resource property, or timber limit) for which you had previously claimed capital cost allowance (CCA) on a section 216 return and, as a result of the disposition, you have a recapture of that CCA.

This guide is **not** for you if your rental income from real or immovable property in Canada is from carrying on a business in Canada. For information about the filing requirements for this or any other type of income, see “Which tax package should you use?” in Guide T4058, *Non-Residents and Income Tax*.

Generally, you are a **non-resident of Canada** for income tax purposes if you permanently live outside Canada and you do not have any residential ties with Canada.

For information about the residency status for individuals, see Income Tax Folio S5-F1-C1, *Determining an Individual’s Residence Status*.

For information about the residency status of a trust or an estate, see Information Bulletin IT-447, *Residence of a Trust or Estate*.

This guide contains the information you need to elect under section 216 of the *Income Tax Act*, as well as general information for non-residents receiving Canadian-source rental income.

When you elect under section 216, you send us a separate Canadian tax return to report your rental income for the year (or part of the year) that you were a non-resident of Canada. This allows you to pay tax on the **net** rental income (rental income minus expenses) instead of on the **gross** rental income (rental income only). You will find two copies of Form T1159, *Income Tax Return for Electing Under Section 216*; in the centre of this guide.

Although we use the term **rental income** in this guide, the information also applies to **timber royalties**.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate). You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-8281**. If you are outside Canada and the United States, call us at **613-940-8495**. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

La version française de ce guide est intitulée *Guide d’impôt pour le choix prévu à l’article 216*.  
Unless otherwise noted, all legislative references are to the *Income Tax Act* and the *Income Tax Regulations*.

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## Rental income and non-resident tax

When you receive rental income from real or immovable property in Canada, the payer, such as the tenant or a property manager, has to withhold non-resident tax at the rate of 25% on the **gross** rental income paid or credited to you. The payer has to pay the tax on or before the 15th day of the month following the month the rental income is paid or credited to you.

You should discuss this obligation with your payer to make sure that the correct amount of non-resident tax is withheld and remitted to us on your behalf.

If the payer does not withhold and remit this non-resident tax, we will charge compound daily interest on the amount not withheld and remitted. We may also charge a penalty.

The payer has to give you two copies of an NR4 slip showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The payer also has to send us an NR4 return, as explained in Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting*.

Generally, the non-resident tax withheld is considered your final tax obligation to Canada on the rental income. However, if you elect under section 216 of the *Income Tax Act*, as explained in the next section, you may pay less tax. You may also receive a refund of some or all of the non-resident tax withheld if you elect under section 216.

### Note

You may also want to consider having non-resident tax withheld on the **net** rental income, instead of on the gross amount. For more information, see “Withholding on net rental income (Form NR6)” on this page.

## Electing under section 216 of the Income Tax Act

### What is a section 216 election?

As a non-resident of Canada, you can choose to send us a separate Canadian tax return to report your rental income from real or immovable property in Canada. Choosing to send us this return is called electing under section 216 of the *Income Tax Act*.

This return is separate from any other return you have to send us for the year. You will find two copies of a section 216 return (Form T1159) in the centre of this guide.

### Do you have more than one Canadian rental property?

If you have rental income from more than one rental property in Canada and you make an election under section 216, **all** of your Canadian rental income and expenses must be reported together on **one** section 216 return.

## What is the benefit of electing under section 216?

Electing under section 216 allows you to pay tax on your **net** Canadian-source rental income instead of on the **gross** amount. If the non-resident tax withheld by the payer is more than the amount of tax payable calculated on your section 216 return, we will refund the excess to you.

## When is your section 216 return due?

Generally, you have to send us your section 216 return within **two years** from the end of the year in which the rental income was paid or credited to you. For exceptions, see “When is your 2014 section 216 return due?” on page 5.

## What if you send the return late?

If you do not send us your section 216 return by the due date, your election is invalid. If the payer did not withhold the correct amount of non-resident tax from your rental income, we will issue a non-resident tax assessment to you.

### Example

Philip emigrated from Canada in 2012 and became a resident of Venezuela. He did not sell his house when he left Canada and decided to rent it out for a few years. In 2014, his property manager in Canada withheld and remitted non-resident tax of \$3,000 (25% of the gross rental income of \$12,000) to us.

Philip had the following income and expenses from the property in 2014:

Gross rental income .....	\$12,000
Minus expenses:	
Allowable expenses .....	-\$6,000
Capital cost allowance .....	<u>-\$1,000</u>
Net rental income .....	\$5,000

To recover all or part of the non-resident tax withheld, Philip can choose to file a section 216 return.

If he does, he will report and pay tax only on the net rental income of \$5,000. On the return, he will also claim the \$3,000 non-resident tax on line 437 (which his property manager had withheld and remitted to us) to offset the tax payable.

Philip will receive a refund of the excess tax withheld, as long as he sends us his 2014 section 216 return by December 31, 2016.

## Withholding on net rental income (Form NR6)

If you intend to elect under section 216, you may want to consider another way of having non-resident tax withheld on your rental income. You can elect to have tax withheld on your **net** rental income instead of on the **gross** amount.

## How you do this

To have non-resident tax withheld on your **net** rental income, you and your agent have to complete Form NR6, *Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real or Immovable Property or Receiving a Timber Royalty*, and send it to us for approval.

### Note

In this guide, the term “agent” refers to a property manager or any other person who acts on your behalf regarding your Canadian rental income. The agent must be a resident of Canada.

## When should you send us Form NR6?

You should send us Form NR6 on or before January 1, of **each year**, or before the first rental payment is due. Your agent must continue to withhold non-resident tax on the **gross** rental income until we approve, in writing, your Form NR6.

## What happens after we approve your Form NR6?

After we approve your Form NR6, your agent can withhold non-resident tax at the rate of 25% on your net rental income (that is the amount of rental income available after the rental expenses have been paid). Your agent must pay the tax on or before the 15th day of the month following the month the rental income is paid or credited to you.

You should discuss this obligation with your agent to make sure that the correct amount of non-resident tax is withheld and remitted to us on your behalf.

If your agent does not withhold and remit this non-resident tax, we will charge compound daily interest on the amount not withheld and remitted. We may also charge a penalty.

The agent has to give you two copies of an NR4 slip showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The agent also has to send us a completed NR4 return, as explained in Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting*.

## If you sent us Form NR6, do you have to file a section 216 return?

If you sent us Form NR6 and we approved it for a certain year, you **have to** file a section 216 return for that year. You have to file a return even if you have no tax payable or you are not expecting a refund.

## When is your 2014 section 216 return due?

If you sent us Form NR6 for 2014 and we approved it, you have to file your 2014 section 216 return **on or before June 30, 2015**. If this is the case, you must include the income and expenses from **all** of your Canadian rental properties. If you have a balance owing for 2014, you should pay it **on or before April 30, 2015**. If you are late with your payment, we will charge interest on the balance owing starting on May 1, 2015.

Whether or not you completed Form NR6, you **must** file a section 216 return for 2014 by April 30, 2015, if both the following conditions apply:

- you disposed of rental property in 2014 for which you had previously claimed capital cost allowance (CCA); and
- you are including the recapture of CCA on your 2014 return.

### Notes

If you have a net rental loss, you still have to file your section 216 return by the due date.

When the due date falls on a Saturday, a Sunday, or a holiday recognized by the CRA, we consider your return to be filed on time if we receive it or it is postmarked on the next business day.

In certain circumstances, we could extend the due date for filing your return. For more information, contact us.

## What happens if you do not file your section 216 return by the due date?

If we approved your Form NR6 for the year and you do not file your section 216 return by the due date, you will be subject to non-resident tax on your **gross** rental income. If the correct amount of this tax was not withheld at source, we will issue a non-resident tax assessment to your agent.

### Example

Emily, a resident of Australia, rents out a property she owns in Canada. Before January 1, 2014, Emily and her agent completed Form NR6 and sent it to us, and we approved it.

For 2014, she received rental income and had rental expenses as follows:

Gross rental income .....	\$20,000
Allowable expenses .....	<u>-\$15,000</u>
Net rental income .....	\$5,000

Because we approved Form NR6, the agent was able to withhold and remit non-resident tax for 2014 on the net rental income (25% of \$5,000) rather than on the gross rental income (25% of \$20,000).

Emily **must** file a section 216 return on or before June 30, 2015.

If she does not send the return by the due date, her agent will have to pay an additional \$3,750, plus interest on Emily's account. This \$3,750 is the difference between the amount withheld on her net rental income (25% of \$5,000 = \$1,250) and the amount Emily would have to pay on her gross rental income (25% of \$20,000 = \$5,000) if she had not filed Form NR6.

For more information about electing under section 216 and non-resident tax, see Interpretation Bulletin IT-393, *Election Re: Tax on Rents and Timber Royalties Non-Residents*, and Information Circular IC77-16, *Non-Resident Income Tax*.

If you have disposed of the rental property and you have to include a recapture of capital cost allowance (CCA) on your section 216 return for 2014, any amount owing is due by April 30, 2015. If you do not file your section 216 return and pay your balance owing by April 30, 2015, you may be subject to a late-filing penalty and interest on the balance owing, starting on May 1, 2015.

## General information

### Getting started

Gather all the documents you need to complete your section 216 return. This includes any NR4 slips that have information about your rental income and receipts for any rental expenses or deductions you plan to claim.

Use the section 216 return we have included in this guide. To complete your return, follow the step-by-step instructions in the section “Completing your section 216 return” on page 7.

### What do you include with your return and what records do you keep?

Include one copy of your NR4 slips that show the amount of rental income and non-resident tax withheld. If you claim a credit for the non-resident tax withheld without including the NR4 slip, we may disallow your claim. This could also delay the processing of your return.

The instructions in this guide will tell you when to attach other supporting documents, such as certificates, forms, schedules, or official receipts. Even if you do not have to attach certain supporting documents to your return, you should keep them for six years in case we ask to see them at a later date. Keep one copy of the return for your records.

### What if you are missing information?

You must send us your section 216 return **on time** even if some of your slips or receipts are missing. If you know that you will not be able to get a slip by the due date, include the rental income and attach a note to your return saying which slips are missing and what you are doing to get them.

### Where should you send your return?

Use the envelope included in this guide to mail your section 216 return to the International and Ottawa Tax Services Office.

### Do you have other Canadian-source income?

If you have other Canadian-source income for 2014, you may have to send us a separate Canadian return to report it. If you received Canadian-source employment or business income, or realized a taxable capital gain from disposing of taxable Canadian property in 2014, see Guide T4058, *Non-Residents and Income Tax*.

## Disposing of your rental property

If you have disposed of or are planning to dispose of your Canadian rental property, go to [www.cra.gc.ca/nrdispositions](http://www.cra.gc.ca/nrdispositions) or see Information Circular IC72-17, *Procedures Concerning the Disposition of Taxable Canadian Property by Non-Residents of Canada – Section 116*, for the special rules that apply.

## After you file

### What happens to your return after we receive it?

When we receive your return, we usually review it based on the information you provided and send you a notice of assessment, but we may select your return for a more detailed review **before** we assess it. If so, and we ask you to give us documents to support the deductions and credits you claimed, your assessment may be delayed.

We might also carry out a more detailed review **after** your return has been assessed to verify the income reported and the deductions or credits claimed.

### How do you change a return?

To make a change to any return you have sent us, **do not send us another section 216 return for that year**. Instead, send **both** of the following to the International and Ottawa Tax Services Office:

- a completed Form T1-ADJ, *T1 Adjustment Request*, or a signed letter providing the details of your request including the year of the return to be changed, your social insurance number (SIN), individual tax number (ITN), or temporary tax number (TTN), your address, and a telephone number where we can reach you during the day; and
- supporting documents for the changes you are requesting and, if you have not sent them to us before, supporting documents for your original claim.

It usually takes eight weeks before we complete the adjustment and mail you a notice of reassessment.

### What should you do if you move?

If you move, let us know your new address **as soon as possible**. Keeping us informed will ensure that, next year, we mail your section 216 tax package to the correct address.

You can advise us by calling or writing. If you are writing, send your letter to the International and Ottawa Tax Services Office. Make sure you sign it and include your SIN, ITN, or TTN, your new address, and the date of your move. If you write on behalf of another person, **including your spouse or common-law partner**, include his or her SIN, ITN, or TTN. Make sure this person signs the letter to authorize the change to his or her records.

# Completing your section 216 return

## Identification

Follow the instructions on the return to complete this area. Providing incomplete or incorrect information may delay the processing of your return and any refund to which you may be entitled.

We need your SIN, ITN, or TTN so that we can process your return.

If you have requested but not yet received a SIN, and the deadline for filing your return is near, file your return without your SIN. Attach a note to your return to let us know. We will assign you a TTN.

If you are not eligible to get a SIN, complete Form T1261, *Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents*, and send it to us as soon as possible. Do **not** complete this form if you **already** have a SIN, ITN, or TTN.

## Email Address

Go green by going online!

After reading and agreeing to the terms and conditions below, enter the email address you want to use to be notified that your mail is available online. You can also register directly online at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

**Terms and conditions** – By providing an email address, you are registering for online mail and authorizing the CRA to send you email notifications when there is mail for you to view on My Account. Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of that email notification. You understand and agree that your notice of assessment and notice of reassessment, and any future correspondence eligible for online delivery will no longer be mailed.

### Note

Once we have processed your return, we will send you a registration email notification to the email address you have provided confirming your registration for online mail.

For more information on this new online mail service, see page 10.

## Income

### Line 126 – Rental income and timber royalties

Report your Canadian-source rental income for the 2014 calendar year. Enter your gross rental income on line 160, and your net rental income or loss on line 126, from all your Canadian rental property. On line 126, you should also include any amount that a partnership allocated to you in its financial statements.

You have to include with your return a statement showing your rental income and expenses for the year. You can use Form T776, *Statement of Real Estate Rentals*, to help you calculate your net rental income. Guide T4036, *Rental*

*Income*, has two copies of Form T776, as well as detailed rental information.

Do not complete Form T776 if you are reporting only income from timber royalties on a timber resource property or a timber limit in Canada.

If you immigrated to Canada or emigrated from Canada in 2014, include only your Canadian-source rental income for the part of the year that you were a non-resident of Canada.

## Rental losses

If you have a rental loss, show the amount in brackets.

You cannot use a loss you report on your section 216 return to reduce income on another Canadian return for 2014 or any prior or future tax year. As well, you cannot apply this loss to a section 216 return for any prior or future year.

Also, you cannot use a loss you report on any other Canadian return to reduce income on your section 216 return.

If you disposed of a rental property in 2014 for which you had previously claimed capital cost allowance (CCA) on a section 216 return, you have to include on line 126 any recapture of that CCA. If a **terminal loss** occurs because of the disposition, include the loss when you calculate the amount to report on line 126.

## Interest income

If you deposited your rental income in a Canadian financial institution in 2014 and received interest income from that account, do not include the interest income on your section 216 return.

Generally, the interest that you receive, or that is credited to you, is exempt from Canadian withholding tax if **the payer is unrelated (at arm's length) to you**.

For more information, contact us. If you are in Canada or the United States, call **1-855-284-5946**. If you are outside Canada and the United States, call us at **613-940-8499**. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

## Deductions

### Line 208 – RRSP/PRPP deduction

You can claim a deduction for contributions you made to your Canadian registered retirement savings plan (RRSP) and your Canadian pooled registered pension plan (PRPP) from March 4, 2014, to March 2, 2015, and any unused RRSP/PRPP contributions made in 1991 or later. The maximum amount you can deduct cannot exceed your RRSP/PRPP contribution limit. This limit is based on your earned income reported and declared on Canadian tax returns for years 1990 to 2013.

You cannot claim an RRSP/PRPP deduction twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

For more information about RRSPs/PRPPs, see Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

## Line 220 – Support payments made

In certain circumstances, you can claim a deduction for support payments made in 2014.

However, you cannot claim a deduction for support payments twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

For more information, see Guide P102, *Support Payments*.

## Line 232 – Other deductions

In certain circumstances, you can claim other deductions, such as legal fees paid in 2014 for advice or assistance in objecting to or appealing an assessment or decision under the *Income Tax Act*, and repayments of scholarships and research grants in 2014 that you previously reported as income on a Canadian return.

You cannot claim any of these deductions twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income). For more information about these deductions, contact us.

You cannot use a loss you report on any other return to reduce income on your section 216 return.

## Refund or balance owing

Complete Parts 1 and 2 of the return to determine your federal tax (which includes the surtax for non-residents of Canada).

## Line 427 – Minimum tax carryover

If you paid minimum tax on any of your 2007 to 2013 Canadian returns, but you do not have to pay minimum tax for 2014, you may be able to claim credits against your taxes for 2014 for all or part of the minimum tax you paid in those years.

To calculate your claim, complete Form T691, *Alternative Minimum Tax*, and attach it to your return.

You cannot claim a credit for minimum tax carryover twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

## Line 437 – Total non-resident tax withheld

Enter the total amount of non-resident tax withheld on rental income and timber royalties you received in 2014. This amount is shown in box 17 of your NR4 slip. Do not include tax withheld on other types of Canadian-source income. Attach to your return a copy of your NR4 slip to support the amount of non-resident tax withheld on rental income and timber royalties.

## Line 476 – Total tax remitted for the recapture of capital cost allowance (CCA)

You may have a recapture of CCA if you disposed of rental property for which you claimed a deduction for CCA on your section 216 return. Enter your share of the total amount of tax remitted for the recapture of CCA. This amount is shown on Form T2064, *Certificate – Proposed Disposition of Property by a Non-Resident of Canada*, or

Form T2068, *Certificate – The Disposition of Property by a Non-Resident of Canada*. Attach copy 2 of Form T2064 or Form T2068 to your return to support the amount of tax remitted for the recapture of CCA. For more information about the disposition of rental property, see Guide T4058, *Non-Residents and Income Tax*.

## Line 484 – Refund

If your total payable (line 435) is less than your total credits (line 482), enter the difference on line 484. This amount is your refund. Generally, if the difference is \$2 or less, you will not receive a refund.

Although you may be entitled to a refund for 2014, we may keep some or all of it to apply against any amount you owe us or are about to owe us.

## Direct deposit

We can deposit your refunds directly into your account at a financial institution in Canada.

To enrol for direct deposit or to update the banking information you already gave us, complete the “Direct deposit – Enrol or update” section on page 2 of your return. You do not have to complete this area if you already have direct deposit service and the information you gave us has not changed. Your direct deposit request will stay in effect until you update the information.

You can also enrol for direct deposit or update your banking information you have already given us, by going to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

For more information or to get Form PWGSC-TPSGC 8001-510, *Canada Direct Deposit Enrolment Form*, go to [www.cra.gc.ca/directdeposit](http://www.cra.gc.ca/directdeposit) or call 1-800-959-8281.

## Line 485 – Balance owing

If your total payable (line 435) is more than your total credits (line 482), enter the difference on line 485. This amount is your balance owing. Your balance is due no later than April 30, 2015. Generally, if the difference is \$2 or less for 2014, you do not have to make a payment.

If you or your representative has a bank account at a financial institution in Canada through which you can make a payment, you or your representative can make your payment:

- online by using your financial institution’s online banking or telephone banking services;
- online by using the CRA’s My Payment service at [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment);
- by setting up a pre-authorized debit agreement using the My Account service at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount); or
- in person at your financial institution in Canada. To do so, you have to use a remittance form, which you can request at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or by contacting us.

If you or your representative does **not** have a bank account at a financial institution in Canada, you or your representative can send your payment using:

- a wire transfer in Canadian dollars;



- an international money order drawn in Canadian dollars;
- a bank draft in Canadian funds drawn on a Canadian bank.

For more information, go to [www.cra.gc.ca/payments](http://www.cra.gc.ca/payments) or contact your financial institution.

If you want to mail your payment to the CRA, attach it to the **front** of your return. Please ensure it is made out to the Receiver General. Write your social insurance number, individual tax number, or temporary tax number and “section 216” on the payment to help us process it correctly.

Do **not** mail us cash or include it with your return.

Your payment will be considered paid on one of the following dates:

- Payments you or your representative make through a Canadian financial institution's Internet or telephone banking services are considered paid when your financial institution credits us with your payment;
- Payments you or your representative make in person at a Canadian financial institution are considered paid on the date stamped on your remittance voucher;
- Post-dated payments you or your representative make by pre-authorized debit are considered paid on the negotiable date; or

- Payments you or your representative send by mail are considered paid on the day of the postmark.

**Note**

When a due date falls on a Saturday, a Sunday, or a holiday recognized by the CRA, we consider your payment to be made on time if we receive it or if it is postmarked on the next business day.

You can file your return early and make a post-dated payment. If we process your return before the date of the payment, your payment will appear on your notice of assessment, but it will not reduce your balance owing. We will credit your account on the date of the payment and send you a revised statement of your account.

If you make a payment that your financial institution does not honour (including a payment on which you put a “stop payment”), we will charge you a fee.

**Making a payment arrangement** – If you cannot pay your balance owing on or before April 30, 2015, we will accept a payment arrangement only after you have reasonably tried to get the necessary funds by borrowing or rearranging your finances. If you cannot pay the balance in full contact us to discuss a mutually acceptable payment arrangement based on your ability to pay. We still will charge daily compound interest on any outstanding balance

## For more information

### What if you need help?

If you need more information after reading this guide, visit [www.cra.gc.ca](http://www.cra.gc.ca) or contact us. You will find our address and phone numbers on the back cover of this guide.

You can contact us by fax. However, because of the nature of fax services, we are not responsible for misdirected, incomplete, or illegible documents.

### Forms and publications

To get our forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call one of the following numbers:

- from Canada and the United States, **1-800-959-8281**;
- from outside Canada and the United States, **613-940-8495**. We accept collect calls by automated system. You may hear a beep and experience a normal connection delay.

### Getting personal tax information

Your personal information is confidential. If you call us and ask for personal tax information, we will ask you to identify yourself and give information about the contents of your return.

### My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

You can use either your CRA user ID and password, or the same sign-in information you use for other online services (for example, online banking) to log in to My Account.

**Manage online mail** – The CRA is going green by sending mail online! Choose to receive your notice of assessment and reassessment online. When you register for online mail, any notices and future correspondence eligible for online delivery will no longer be mailed. Instead, you will receive an email notification that there is mail for you to view in the My Account secure online service. To **register for online mail**, provide us with an email address on your T1 return or register directly online at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

For more information on how to register for My Account, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). You will also find information on how to manage and view online mail, and much more.

### Representatives

You can authorize a representative (such as your spouse or common-law partner, tax preparer, or accountant) to get information about your tax matters and give us information on your behalf. We will accept information from and/or provide information to your representative **only** after we have received your authorization at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount), in writing, or by sending a completed Form T1013, *Authorizing or Cancelling a Representative*.

You can cancel the authorization online by using My Account, by telephone, in writing or by sending Form T1013.

Your representative can cancel their authorization by using Represent a Client at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), by telephone, or in writing.

**You do not have to complete a new form every year if there are no changes. Your authorization will stay in effect until it is cancelled by you or your representative, it reaches the expiry date you choose, or we receive notification of your death.**

For more information, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount), or see Form T1013, *Authorizing or Cancelling a Representative*.

### Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you were given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA – Service Complaints*.

### Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

**Taxpayer Services Directorate  
Canada Revenue Agency  
395 Terminal Avenue  
Ottawa ON K1A 0L5  
CANADA**



## To contact us

### By telephone

Calls from Canada and the United States .....1-800-959-8281

#### Regular hours of service

Monday to Friday (holidays excluded)  
9:00 a.m. to 5:00 p.m.

#### Extended hours of service

**From February 16 to April 30, 2015, except Easter weekend**  
From 9:00 a.m. to 9:00 p.m., on weekdays  
From 9:00 a.m. to 5:00 p.m., on Saturdays

Calls from outside Canada and the United States .....613-940-8495

We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

#### Regular hours of service

Monday to Friday (holidays excluded)  
7:30 a.m. to 8:00 p.m., (Eastern time)

#### Extended hours of service

**From February 16 to April 30, 2015, except Easter weekend**  
From 7:30 a.m. to 12:00 a.m., Eastern time, on weekdays  
From 7:30 a.m. to 8:00 p.m., Eastern time, on Saturdays

Fax number .....613-941-2505

### By mail

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