



Notice of Objection – Ontario Corporations Tax Act

- You can use this form to file an objection to a *Notice of Assessment* or a *Notice of Determination* issued under the Ontario *Corporations Tax Act*, **except for premium taxes**.
- Deliver the completed form to the Chief of Appeals at your Canada Revenue Agency tax services office or tax centre, or send it by registered mail.
- **Filing deadlines** – The Notice of Objection must be filed within 180 days from the date of the *Notice of Assessment* or *Notice of Determination*. A separate Notice of Objection must be filed for each *Notice of Assessment* or *Notice of Determination* in dispute.
- **Issues, facts, and reasons** – The Notice of Objection must clearly describe each issue raised by way of objection and must fully set out the facts and reasons relied on for each issue.
- **Payment of taxes in dispute** – Corporations are required to pay immediately when they receive a *Notice of Assessment* or a *Statement of Account* any tax, interest, penalties or any other unpaid amounts, whether or not an objection to or an appeal from an assessment for the taxation year is outstanding.

Identification of the taxpayer filing the objection

Name of Taxpayer			
Mailing address		City	Province or State
Country	Postal Code	Telephone	Fax

Objection

Please provide the following information or enclose a copy of your *Notice of Assessment* or *Notice of Determination*

Notice of Assessment/Determination No.	Notice of Assessment/Determination Date	Amount of tax in dispute
For taxation year ending	Ontario Corporations Tax Number	Federal Business Number

Issues, facts, and reasons – Please clearly describe each issue raised and fully set out the facts and reasons relied on for each issue (if you need more space, attach a separate sheet).

Appointment of representative

I confirm that _____
(name of individual) _____
(name of organization)

(full address including postal code)

() _____ is authorized to act on behalf of the corporation with respect to this Notice of Objection.
(phone no. including area code)

An authorized person must sign this Notice of Objection. If an authorized representative signs this Notice of Objection, please submit written confirmation of authorization.

Name (print)

Position/Title

Signature

Date