



## T1 ADJUSTMENT REQUEST

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

- Use this form to request an adjustment (a reassessment) to an individual income tax return.
- See page 8 [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 page 7 [the back] of this form.

### A – Identification

Social insurance number 	Adjustment request for the _____ tax year <b>(complete a separate form for each year)</b>
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Full name: (please print your surname first)

Address: (please print)

same as on the return

or:

City

Province/Territory

Postal code

For filing

DO NOT USE THIS AREA

PSN

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CORLOC #		-									<input type="checkbox"/> Ack.
											<input type="checkbox"/> St. Code

Assessor	Year			Month	Day
Rev.	Year			Month	Day

**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)
Address

continue on next page →

City	Province/Territory	Postal code 
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Letter of authorization (or Form T1013, "Authorizing or Cancelling a representative") for the year under review (**must** indicate level 2 – See HOW TO COMPLETE THE FORM on page 8 [reverse]):

was submitted previously       is attached

### **C – Adjustment details**

Using your copy of your tax return and your "Notice of Assessment or Reassessment", list on page 5 [below] the details of your requested change. If you have received an assessment or reassessment notice with an amount that is different from the amount on the return, use the amount stated on the notice. See pages 8 to 12 [the back] of this form for information about required documentation and for examples on how to complete this area.

Line number from return or schedule	Name of line from return or schedule



Previous amount	+ -	Amount of change	Revised amount

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

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## 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.

Year 	Month 	Day 	Taxpayer signature
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Representative signature
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(Home)	Area code 	Telephone number       -
(Business)	Area code 	Telephone number       -

(Vous pouvez obtenir ce formulaire en français à [www.arc.gc.ca](http://www.arc.gc.ca) ou au **1-800-959-3376**.)

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

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

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

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 5Z7

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

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

Surrey Tax Centre  
9755 King George Highway  
Surrey BC V3T 5E1

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

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## 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](http://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, on page 10 [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 any CRA office or our Web site at **[www.cra.gc.ca](http://www.cra.gc.ca)** or by calling **1-800-959-2221**.
- Following are two examples on how to complete this area.

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### Example 1

Mary filed her 2006 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
101	Employment income
212	Union dues





Previous amount		+ -	Amount of change		Revised amount	
28,600		+	200		28,800	
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 2006 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:

continue on next page →

Line number from return or schedule	Name of line from return or schedule
–	GST/HST credit

Previous amount	+	Amount of change	Revised amount
	–		
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.