



Canada Revenue
Agency

Agence du revenu
du Canada

Taxpayer Bill of Rights Guide:

Understanding your rights as a taxpayer

Is this guide for you?

This guide is for any person who deals with the Canada Revenue Agency (CRA). The guide gives you information on the 15 rights set out in the Taxpayer Bill of Rights and explains what you can do if you believe that we have not respected your rights.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3 by going to www.cra.gc.ca/alternate or by calling **1-800-959-2221**. You can also get your personalized correspondence in these formats by calling **1-800-959-8281**.

La version française de cette publication est intitulée *Charte des droits du contribuable : Pour comprendre vos droits en tant que contribuable*.

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What is the Taxpayer Bill of Rights

The Taxpayer Bill of Rights is a set of 15 rights that you have in your relationship with the CRA. These rights confirm our commitment to serve you with professionalism, courtesy and fairness.

To make sure the interactions of small business with us are as effective and efficient as possible, the Taxpayer Bill of Rights includes the Commitment to Small Business.

What are your rights?

The Taxpayer Bill of Rights includes:

- seven rights set out in the legislation we administer (rights 1 to 4, 7, 8, and 12 in this guide); and

- eight service rights to govern our relationship with you (rights 5 and 6, 9 to 11, and 13 to 15 in this guide).

How are your rights protected?

The process through which your rights are protected varies depending on the right(s) being considered. For legislated rights, you use the redress process set out in legislation, including court appeals when they apply.

Service rights are upheld through a three-step complaint process. For more information, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

Your rights

1. You have the right to receive entitlements and to pay no more and no less than what is required by law

Under this legislated right, you can expect to receive the benefits, credits, and refunds to which you are entitled under the law. You can also expect to pay no more and no less than the correct amount required under the law.

Information on your entitlements and tax obligations

We provide information on your entitlements and obligations on our Web site at www.cra.gc.ca. Our Web pages explain most tax situations that individuals and businesses face in their dealings with us. Our publications also contain information related to your particular situation. For more information, see “Forms and publications” on page 12.

Do you have questions?

Contact us if you do not agree with, or do not understand, a tax assessment, a credit or benefit determination, or any other decision we have made. If you still disagree with our explanation after talking to us, you have the right to a formal review and then an appeal. For details on when and how to exercise this right, see “4. You have the right to a formal review and a subsequent appeal” on the next page.

2. You have the right to service in both official languages

The *Official Languages Act* gives you the right to communicate with, and receive services from, the federal government in English or French at designated bilingual offices. The CRA is committed to providing services in both official languages at all our designated points of service.

If you feel your right to this service has not been respected, let us know by calling us. For our contact information, see “General enquiries” on page 12.

If you feel your concerns have still not been fully considered after this first contact, you can file a complaint with CRA – Service Complaints. To find out how to file a complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

If your concerns are not being addressed to your satisfaction at any time during this process, you can contact:

Office of the Commissioner of
Official Languages
3rd Floor
344 Slater Street
Ottawa ON K1A 0T8

Telephone:
613-996-6368 (Ottawa-Gatineau)
1-877-996-6368

3. You have the right to privacy and confidentiality

Under this legislated right, you can expect us to protect and manage the confidentiality of your personal and financial information in accordance with the laws we administer, such as the *Income Tax Act*, the *Excise Tax Act*, and the *Excise Act, 2001*. Only employees who need your information to administer programs and legislation have access to your information.

We also take other steps to protect your information and make sure it is kept confidential. For example, we follow government-wide and internal policies on the security of information and privacy. We also regularly review our internal processes to make sure your information is safe.

If you feel that your right to privacy and confidentiality has not been respected, let us know by calling us. For our contact information, see “General enquiries” on page 12.

If you feel your concerns have still not been fully considered after this first contact, you can file a complaint with CRA – Service Complaints. To find out how to file a complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

If at any time during the process you are not satisfied with the way we treat your concerns about the handling of your personal information, you can complain to:

Privacy Commissioner of Canada
3rd Floor, Tower B
Place de Ville
112 Kent Street
Ottawa ON K1A 1H3

Telephone:
613-995-8210 (Ottawa-Gatineau)
1-800-282-1376

Breaches of confidentiality

Contact us at once if you believe that the confidentiality of your information has been compromised or that your information may have been shared with someone whom you did not authorize to represent you. If we confirm that your information has been compromised, we will act to prevent the fraudulent use of the information in our systems and processes.

For tips on protecting your personal information and preventing breaches of confidentiality, go to “Security” on our Web site at www.cra.gc.ca.

4. You have the right to a formal review and a subsequent appeal

This legislated right means that you are entitled to a formal review of your file, if you believe you have not received your full entitlements under the law or if you have not been able to reach an agreement with us on a tax or penalty matter.

Speak to us if you disagree with one of our decisions

Disagreements can be caused by a lack of information or by simple miscommunication. Contact us before you file an objection or an appeal—many disputes are resolved this way. But be aware—talking to us will not delay the deadline for filing an objection or an appeal.

Interest charges will continue to accrue during this period. In circumstances that are specified in legislation, such as when an amount is in jeopardy, the CRA has the authority to take collection action even though an objection or appeal has been filed.

After talking to us, you may not be satisfied with our explanation, or you may think we have misinterpreted the facts or we have not applied the law correctly. If you find yourself in one of these situations, you have a legislated right to object, appeal, or request a second-level review of your concern. Objections, appeals, and reviews may deal with such things as:

- income tax assessments and reassessments;
- Canada Pension Plan and Employment Insurance assessments and rulings;
- goods and services tax/harmonized sales tax (GST/HST) assessments and reassessments;
- determinations and re-determinations of the GST/HST credit, the Canada Child Tax Benefit and the Universal Child Care Benefit; and
- taxpayer relief requests and voluntary disclosures.

For more information about what to do in specific situations and to find out how to file an objection or an appeal, or to ask for a second-level review, go to www.cra.gc.ca/resolvingdisputes or call us. For our contact information, see “General enquiries” on page 12.

How do we ensure our redress processes are impartial?

Officers at the CRA are responsible for carrying out complete, professional, and impartial reviews of disputes that arise as a result of:

- administrative decisions;
- assessments of income tax, excise tax, goods and services tax, and harmonized sales tax;
- Canada Pension Plan and Employment Insurance rulings and assessments; and
- assessments under the *Air Travellers Security Charge Act* and the *Softwood Lumber Products Export Charge Act, 2006*.

The officer responsible for handling your file will not have been involved with the original decision under dispute. This independent review will involve:

- applying acts administered by the CRA and reviewing CRA policies;
- considering your point of view; and
- when necessary, asking for a technical opinion from CRA experts or from the Department of Justice Canada.

The officer assigned to your file will conduct a preliminary review of the facts and issues relevant to your situation. As part of this review, you or your authorized representative may be contacted to discuss the issues in dispute and to get more documentation and details. You will also be offered copies of material the CRA is relying on to support its position. The officer will then consider the information and make a decision.

If you are not satisfied with the decision reached by the officer, you can appeal or seek a judicial review of that decision from the appropriate court or, for certain matters, to the Canadian International Trade Tribunal.

5. You have the right to be treated professionally, courteously, and fairly

You can expect we will treat you courteously and with consideration at all times, including when we ask for information or arrange interviews and audits. Integrity, professionalism, respect, and co-operation are our core values and reflect our commitment to giving you the best possible service. You can also expect us to listen to you and to take your circumstances into account, which is part of the process of making impartial decisions according to the law. We will then explain our decision and inform you about your rights and obligations regarding that decision.

Do you feel that we have not treated you professionally, courteously, and fairly?

If you feel you have not been treated fairly or with professionalism and courtesy in any of your dealings with us, we want you to let us know. You can communicate your concerns using the CRA complaint process.

For more information on how and where to file a complaint or provide feedback on our service, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on the next page.

6. You have the right to complete, accurate, clear, and timely information

You can expect us to provide you with complete, accurate, and timely information in plain language that explains the laws and policies that apply to your situation.

Complete, accurate, clear, and timely information

We have a wide variety of information available electronically, by telephone, in print (generalized and specialized publications), and in person by appointment.

Our enquiries agents have extensive training and reference tools that let them respond quickly and accurately to your questions and provide you with the highest quality of service.

We offer our forms and publications in multiple formats for persons with a visual impairment. We use plain language and revise our publications to make sure that they are accurate and complete. If you have any comments or suggestions that could help us improve them, we would like to hear from you. Please send your comments to:

Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5

Is the information you received from us inadequate?

If you are not satisfied with the completeness, accuracy, clarity, or timeliness of the information you received from us, we want you to let us know. For more information on how to file a complaint or provide feedback on our services, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on the next page.

7. You have the right, as an individual, not to pay income tax amounts in dispute before you have had an impartial review

You have the right not to pay **personal tax amounts** in dispute until you have had an impartial review by the CRA or, if you have filed an appeal to the Tax Court of Canada, until that court has issued its decision. **Interest charges will continue to accrue during this period.**

In circumstances that are specified in legislation, such as when an amount is in jeopardy, the CRA has the authority to take collection action even though an objection or appeal has been filed.

Do you disagree with a decision that resulted in an amount owing?

You have the right to object to an assessment or reassessment if you think the law has not been applied correctly. If you disagree with, or do not understand, an assessment or a reassessment, you should contact us at once for an explanation. If you can provide some evidence that our assessment is not correct, we will suspend collection actions on the part of the assessed taxes that you are questioning until the matter is reviewed and resolved. However, you have to pay at once any amounts not in dispute.

For more information on your rights and obligations as an individual in paying disputed personal tax amounts, see Pamphlet T4060, *Canada Revenue Agency's Collections Policies – Individual Income Tax (T1)*, available on our Web page at www.cra.gc.ca/forms or by calling 1-800-959-2221.

8. You have the right to have the law applied consistently

It is your legislated right to have us apply the law consistently so everyone gets their entitlements and pays the right amount. We will take your particular circumstances into account as allowed by law.

Accuracy and consistency are essential in the administration of tax legislation. We take a number of measures to make sure that we administer legislation in a consistent manner across the country. These measures include:

- systematically analyzing the most common errors made by taxpayers and taking steps to prevent them;
- training our employees;
- issuing technical directives; and
- reviewing our technical publications for accuracy.

Ultimately, we count on you to let us know if you believe the law has not been applied consistently or correctly in your situation. If you believe this is the case, you should talk to us. If you still disagree with our decision after talking to us, you have the right to ask for a formal review of your file and to then have our decision reviewed by a court.

For more information on how to ask for a formal review under the legislation we administer, see “4. You have the right to a formal review and a subsequent appeal” on page 3.

9. You have the right to lodge a service complaint and to be provided with an explanation of our findings

You can expect that if you make a service-related complaint, you will be listened to and given the opportunity to explain your situation. We will deal with your complaint promptly and in confidence, and we will explain our findings.

Generally, “service” refers to the quality and timeliness of the work we performed. A service complaint could involve having received poor or misleading information, staff behaviour matters, mistakes, or undue delays.

Our service complaint process

If you are not satisfied with the service you have received, contact the CRA employee you have been dealing with (or call the phone number you have been given). If you still disagree with the way your concerns are being addressed, ask to discuss the matter with the employee’s supervisor.

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied with the service you have received from the CRA, you can contact the Taxpayers’ Ombudsman.

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

10. You have the right to have the costs of compliance taken into account when administering tax legislation

We recognize the need to minimize the time, effort, and costs you have to incur to comply with the tax and benefit legislation we administer. At the same time, we have a duty to protect Canada's tax base by ensuring the highest possible level of tax compliance.

We believe that most individuals and businesses, given the opportunity, information, and tools, will voluntarily comply with the law. To promote this type of voluntary compliance, we try to make your dealings with us as straightforward and as convenient as possible by:

- offering services across multiple channels including the Internet, telephone, mail, and by appointment;
- being practical in our interactions with you by reducing and simplifying, whenever possible and appropriate, the work, time, and effort you devote to preparing your taxes;
- improving how and when we communicate with you; and
- streamlining our internal processes.

We continue to make compliance burden reduction for all taxpayers a priority. If you can suggest changes that would reduce your cost of complying with the legislation we administer, let us know by communicating with CRA – Service Complaints. For more information, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on the previous page.

11. You have the right to expect us to be accountable

You have the right to expect us to be accountable for what we do. When we make a decision about your tax or benefit affairs, we will explain that decision and tell you about your rights and obligations. We are accountable through Parliament to all Canadians. We report to Parliament on our performance and the results we achieve against our service standards.

We are accountable to Canadians for the decisions we make

You can expect that we will give you information that is accurate and understandable. We try to explain the laws in language that is plain and clear, to provide our services in English and French, and to explain the decisions we make.

Contact us if you do not agree with or do not understand, a tax assessment, a credit or benefit determination, or any other decision that we have made. We will give you a complete explanation and make any needed changes. For more information, see “4. You have the right to a formal review and a subsequent appeal” on page 3.

We are accountable to Parliament for the programs and legislation we administer

Each year, the CRA tables its annual report and a summary of its corporate business plan in Parliament. The plan sets out the CRA's objectives for a three-year period, and the report describes the progress we have made in meeting those objectives. The Auditor General of Canada assesses the fairness and reliability of the information in the annual report and audits the CRA's financial statements.

You can get our business plan and annual report by going to www.cra.gc.ca/agency. This Web page also contains information on our internal audits, program evaluations and public opinion research.

We welcome any comments you may have about our annual report. If you need more information or want to send us suggestions, email us at annual.report@cra-arc.gc.ca or send a letter to:

Director
Planning and Annual Reporting Division
Corporate Planning, Governance and
Measurement Directorate
Canada Revenue Agency
6th Floor, Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances

This legislated right means that we will consider your request to waive or cancel all or part of any penalty and interest charges, if you were prevented from complying with your tax obligations because of circumstances beyond your control.

Taxpayer relief provisions

A number of laws we administer contain taxpayer relief provisions. When warranted, these provisions allow us to:

- cancel or waive all or part of penalties and interest;
- accept late-filed, amended, or revoked elections (income tax only); and
- issue income tax refunds beyond the normal three-year period (individuals and testamentary trusts only).

Examples of situations that could justify relief:

- a disaster such as flood or a fire;
- an error in a CRA publication, or incorrect information provided by a CRA employee;
- a disruption in services, such as a postal strike; and
- financial hardship.

For more information, see Information Circular IC07-1, *Taxpayer Relief Provisions*, available on our Web page at www.cra.gc.ca/forms or by calling 1-800-959-2221.

13. You have the right to expect us to publish our service standards and report annually

Service standards are the cornerstone of our performance management system and represent our public commitment to the level of service you can expect from us under normal circumstances.

We set targets for achieving each service standard based on operational realities and infrastructure, available resources, historical performance, degree of complexity of the work, and Canadians' expectations.

We regularly revise our service standards to make sure they are up-to-date and relevant. When our performance results drop significantly below targets, it is a signal to us that remedial action is necessary.

We measure our performance against our service standards and publish the results in our annual report, which is tabled in Parliament every year. Our annual report is available from our Web page at www.cra.gc.ca/agency.

Do you feel we did not meet our service standards?

If you believe that we did not meet our service standards, let us know by contacting CRA – Service Complaints. Your concerns will be directed to the CRA program administrators who are responsible for setting and reviewing the service standards.

For more information, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

14. You have the right to expect us to warn you about questionable tax schemes in a timely manner

You can expect us to provide you with timely information about questionable tax schemes that are under scrutiny by the CRA. We can only warn you about tax schemes after we become aware of them and have determined that they may be questionable.

Cracking down on abusive tax schemes

We try to provide information that will help you understand how to protect yourself against questionable tax schemes and the consequences you may face for participating in them. We take a number of steps to crack down on abusive tax schemes. For example, we sign agreements with international and domestic partners to exchange information, we use new technologies and other techniques to track and identify promoters and users of tax schemes, and we combine our expertise into special centres to better tackle complex tax schemes.

Protect yourself!

Our Tax Alert initiative provides you with information about enforcement activities, as well as warnings about tax avoidance and tax evasion schemes. Protect yourself against these schemes, and learn about the consequences of participating in them by going to www.cra.gc.ca/alert.

If you have suggestions on how to inform the public about tax schemes, let us know by contacting CRA – Service Complaints. For more information, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

15. You have the right to be represented by a person of your choice

You can choose a person to represent you and to get advice about your tax and benefit affairs. Once you authorize us to deal with this person, we can discuss your situation with your representative. However, you are still legally responsible for your tax and benefit affairs, even if you choose to have someone act for you.

How do you give consent to a representative?

Taxpayer information is confidential. We need your consent before we can deal with another person as your representative for tax matters.

You can give this consent through the online services My Account or My Business Account on our Web site at www.cra.gc.ca. You can also give consent to a representative by completing Form T1013, *Authorizing or Cancelling a Representative*, if you are an individual, or Form RC59, *Business Consent Form*, for a business. Both forms are available at www.cra.gc.ca/forms or by calling 1-800-959-2221.

What will your representative be allowed to do?

When you authorize us to deal with your representative, your authorization will be limited to the tax year(s) you specify, and for certain matters related to information on your return(s).

For example, we will be allowed to disclose your confidential tax information to your representative and perhaps make changes to your tax return, as requested by your representative. However, your representative will not be allowed to change your address, marital status, or direct deposit information. We will not give your representative your eight-character access code or your CRA security code. In the event of an audit, your representative is not a substitute for your involvement.

Are you having difficulties having your representative recognized by the CRA?

Authorizing a representative is usually a simple process. However, you have to make sure you sign and date the authorization form. Otherwise, we cannot be sure that you have given consent for us to deal with a representative. To protect the confidentiality of your tax information, we will not accept or act on any information given on this form unless you or a legal representative (power of attorney, executor, legal guardian) has signed and dated the form.

If you believe that we have not respected your right to be represented by a person of your choice, let us know by communicating your concerns using the CRA – Service Complaint process. For more information on this process, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

Our Commitment to Small Business

We believe that we can help reduce the costs small businesses incur to pay their taxes by simplifying and reducing the frequency of their interactions with us, and by improving our communications with them. This will let them focus their energy and resources on what they do best—creating jobs and growth for the Canadian economy.

1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses

We recognize that small businesses need to minimize the time, effort, and costs they incur to comply with the tax legislation we administer. We have to balance this concern with our responsibility to administer the legislation efficiently and economically. We try to make our dealings with small business as straightforward and convenient as possible.

2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden

We work with federal departments and provincial and territorial governments to determine areas where we can administer tax programs for them or co-ordinate service delivery to reduce costs for businesses and governments.

We are committed to working with all governments to reduce the administrative and paper burden on small businesses to help them become more competitive.

3. The CRA is committed to providing service offerings that meet the needs of small businesses

We work to ensure that small businesses can interact with the CRA as quickly, simply, and effectively as possible. We continually improve our services and the variety of ways through which they are available.

4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer

We conduct community visits and other outreach programs to promote awareness of tax obligations and entitlements, and to help small businesses comply with the requirements of the legislation we administer. Some outreach programs are designed to provide assistance for particular sectors or businesses. These education and outreach activities enhance communication between the CRA and small businesses. For more information on the events and seminars offered by the CRA, go to www.cra.gc.ca/events.

5. The CRA is committed to explaining how we conduct our business with small businesses

We will clearly explain the steps we will follow in our interactions with small businesses. We will help them understand what they can expect when we conduct an audit, provide a ruling, review an objection to a tax assessment, undertake collection action, or conduct other activities related to the administration of tax legislation.

For more information on programs you need to know about, and to get an overview of your obligations and entitlements under the laws that we administer, go to www.cra.gc.ca/smallbusiness.

Do you feel we are not meeting our commitment?

We make every effort to meet our commitment to small business. If you feel we are not meeting this commitment, we want you to let us know. Your feedback will help us improve our services and make it easier for you to meet your obligations and to receive all of your entitlements. You can contact CRA – Service Complaints with suggestions on how the CRA can improve its processes through innovative solutions.

For more information, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 6.

For more information

For more information on specific topics, visit our Web site at www.cra.gc.ca or call the general enquiries numbers listed below.

General enquiries

Our telephone and fax numbers, and our addresses, are listed on our Web page at www.cra.gc.ca/contact and in the government section of your telephone book.

By phone – Contact us at the following telephone numbers:

- **Individuals** – Call **1-800-959-8281**. Our automated service is available 24 hours a day, 7 days a week. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. (local time). However, from mid-February to April 30, these hours are extended to 9:00 p.m. on weekdays, and from 9:00 a.m. to 4:00 p.m. on Saturdays (except Easter weekend).
- **Businesses** – Call **1-800-959-5525**. Our automated service is available 24 hours a day, 7 days a week. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 8:00 p.m. (local time).

In-person appointments – If we cannot resolve your enquiry by telephone, you can meet with an agent in person at a tax services office. To make an appointment, call **1-800-959-8281**.

By fax – You can send us correspondence by fax. However, because of the nature of fax services, we are not responsible for misdirected, incomplete, or illegible documents. To get a fax number, go to www.cra.gc.ca/contact.

Teletypewriter (TTY) users – If you use a TTY because you have a hearing or speech impairment, an agent at our bilingual enquiry service (**1-800-665-0354**) can assist you during the hours shown under “Individuals” above.

My Account – My Account is a secure, convenient, and time-saving way to access and manage your tax and benefit information online, seven days a week! Discover all that My Account can do for you. Take the tour at www.cra.gc.ca/myaccount or see Pamphlet RC4059, *My Account for individuals*.

My Business Account – My Business Account provides business owners (including partners, directors, and officers) secure, online access to their GST/HST, payroll, corporation income tax, and other account information online. For more information, go to www.cra.gc.ca/mybusinessaccount.

Forms and publications

This guide contains general information on your rights when dealing with the CRA. The forms and publications we refer to in this guide will help you understand and exercise these rights. To get these forms and publications, go to our Web page at www.cra.gc.ca/forms or call **1-800-959-2221** from Monday to Friday, between 8:15 a.m. and 5:00 p.m. (local time).

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



**Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5**