



Canada Revenue
Agency

Agence du revenu
du Canada

Reconciliation of Business Income for Tax Purposes

Includes Form T1139

2011

Is this guide for you?

Use this guide if you are a professional or self-employed individual (including a self-employed commission salesperson) and the usual fiscal period of your business or professional practice **does not end on December 31, 2011**.

This guide will help you calculate the business or professional income to enter on your Form T1139, *Reconciliation of 2011 Business Income for Tax Purposes*, and report on your 2011 income tax return.

However if you converted to a December 31 year-end in a previous year, you do not have to use this guide.

If you started your business in 2011 and your first fiscal period ends in 2012, you may be able to choose a fiscal period other than the calendar year by filing an election with your income tax return. To help you calculate the amount of business income to report on the appropriate line of your 2011 income tax return, see Part 2 of Chapter 2.

This guide complements other Canada Revenue Agency guides such as the T4002, *Business and Professional Income*, T4003, *Farming Income*, RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*, and the T4004, *Fishing Income*.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3. For more information, go to www.cra.gc.ca/alternate or call **1-800-959-2221**.

The term **income tax return** used in this guide has the same meaning as **income tax and benefit return**.

La version française de cette publication est intitulée *Conciliation du revenu d'entreprise aux fins de l'impôt*.

What's new for 2011?

New filing requirements for partnerships

Partnerships with less than six partners will no longer automatically be exempt from filing a T5013 partnership information return; instead it will depend on certain financial thresholds and the type of partners. This administrative policy change shifts the CRA's focus to the nature of a partnership and its financial activities rather than on the number of partners in the partnership. For more information, go to www.cra.gc.ca/partnership or see Guide T4002, *Business and Professional Income*.

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Chapter 1 – General information

Generally, you have to report your business income from a business carried on in Canada on a calendar-year basis. This rule affects sole proprietorships, professional corporations that are partners of a partnership, and partnerships (in which at least one partner of the partnership is an individual, professional corporation, or another affected partnership).

You may be able to use an alternative method of reporting your business income that is available on a business-by-business basis. This alternative method, which allows you to have a fiscal period that does not end on December 31, applies to individuals and partnerships in which all the partners are individuals. An individual who is a partner of a partnership that includes a professional corporation as a partner cannot use the alternative method. Also, partnerships that are partners of other partnerships cannot use the alternative method.

If you are an eligible individual (including an individual who is a partner of an eligible partnership) who wants to have a fiscal period that does not end on December 31, you will have to file an election with your income tax return to keep that period. If you filed an election in previous years for a business, you do not have to file an election for the 2011 tax year for that particular business.

You have to use Form T1139, *Reconciliation of 2011 Business Income for Tax Purposes*, to file your election on or before the filing due date of your income tax return. A partner who has authority to act for a partnership can make a valid election for a partnership. All the partners of the partnership must complete a copy of this form and include it with their income tax returns to reconcile their share of the net business income (loss) for the 2011 tax year.

Note

If you are a goods and services tax/harmonized sales tax (GST/HST) registrant, your decision about your fiscal period end for income tax purposes may affect your GST/HST reporting periods, as well as your filing and balance due dates.

Filing and balance due dates

You may have self-employment income or you may be the spouse or common-law partner of someone who does. If so, you have until June 15, 2012, to file your income tax return and Form T1139, unless the expenditures made to carry on the business are mainly the cost or capital cost of tax shelter investments. However, you have to pay any tax owing by April 30, 2012.

Note

If any of the dates mentioned above fall on a Saturday, Sunday or statutory holiday, you have until the next business day to file your return or make your payment.

Chapter 2 – Calculating your 2011 business income

Existing businesses – Started before 2011

If you filed Form T1139 with your 2010 income tax return, you also have to file this form with your 2011 income tax return to calculate your additional business income in Part 2. Complete the part that applies to your situation by following the instructions in this chapter.

You have to complete Form T1139 for the 2011 tax year if you started your business in 2010 and your first fiscal period ended in 2011 but you did **not** elect to complete Part 2 of Form T1139 and report business income in 2010.

New businesses – Started in 2011

If you started your business in 2011 and chose a December 31 year-end, you do not have to complete Form T1139. If you started your business in 2011 and your first fiscal period ends in 2012, you may elect to report your business income in 2011 by completing Parts 2 and 3 of Form T1139. For more information, read “Part 2 – Electing to have a fiscal period that does not end on December 31 (alternative method),” on page 7.

Form T1139, *Reconciliation of 2011 Business Income for Tax Purposes*

Use Form T1139 only for businesses carried on in Canada.

This form has three parts. Part 1 deals with calculating your business income if you change your fiscal period end to December 31. Part 2 deals with calculating your business income if you elect or have already elected to have a fiscal period that does not end on December 31. We refer to this as the alternative method. Part 3 is used to indicate your election choice.

If you have more than one business with fiscal periods that do not end on December 31, you could complete both Part 1 and Part 2 of Form T1139. For example, you could **convert** one business to a December 31 year-end, and **elect** to keep a fiscal period that does not end on December 31 for the other business.

Form T1139 can accommodate more than one business. However, if you have more than two businesses to report in either part, use a **separate sheet** to provide the required information. Do **not** file more than one Form T1139.

The rest of this chapter explains each part and line of Form T1139 in detail.

Identification area

Enter your social insurance number (SIN) and your Account number assigned by the CRA, in the appropriate areas. If you have more than one Account number, enter the number for your proprietorship.

Part 1 – Converting to a December 31 fiscal period end

Part 1 applies only to existing businesses that started before 2011 and completed Form T1139 last year.

Complete this part if you elected to keep a year-end other than December 31 and you now want to convert it to December 31. If you choose this option, you have to report your business income on a calendar-year basis in later years. Part 1 will help you calculate the amount of business income to report on the appropriate line of your 2011 income tax return (lines 135 to 143).

Line A – Net income (loss) for your first fiscal period ending in 2011

Line A applies only to existing businesses that started before 2011 and that are converting to a December 31 year-end in 2011.

The amount on line A represents the net income (loss) of your first fiscal period ending in 2011. For example, if your fiscal period began July 1, 2010, and ended June 30, 2011, the amount to enter on line A is the net income (loss) for the fiscal period ending June 30, 2011.

For each business, enter on line A the amount of your net income (loss) from your income and expense statement. This is the amount reported on line 9946 of the following forms:

- T2125, *Statement of Business or Professional Activities*;
- T2121, *Statement of Fishing Activities*;
- T2042, *Statement of Farming Activities*;
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- T1273, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line A your share of the partnership's net business or professional income (loss) for the first fiscal period ending in 2011. If you have deductible expenses from your share of the net partnership business income (loss), subtract these amounts before entering your share of the net partnership income (loss) on line A. For more information on expenses deductible from your share of the net partnership income (loss), see "Other amounts deductible from your share of net partnership income (loss)" in the guide that applies to your type of business income.

If you are a partner of a partnership and you received either a T5013 slip, *Statement of Partnership Income*, or a T5013A slip, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, and you did not make

adjustments to the amount in box 35, 37 or 39, enter on line A this amount for the period ending December 31, 2011. If you made adjustments to the amount in box 35, 37 or 39, enter on line A the amount from line 9946 from the form that applies to your type of business income for the period ending December 31, 2011.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Line B – Net income (loss) for the period ending December 31, 2011

This line applies to existing businesses that started before 2011 and the year-end was converted to December 31 in 2011. In this case, enter on line B the net income (loss) of your fiscal period ending December 31, 2011.

For example, if your first 2011 fiscal period ended on June 30, 2011, the amount to enter on line B is the net income (loss) for the period July 1, 2011, to December 31, 2011. You will have to prepare an income and expense statement for this period for each business.

Your net income (loss) is the amount on line 9946 of the following forms for the fiscal period ending on December 31, 2011:

- Form T2125, *Statement of Business or Professional Activities*;
- Form T2121, *Statement of Fishing Activities*;
- Form T2042, *Statement of Farming Activities*;
- Form T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- Form T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- Form T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- Form T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line B your share of the partnership's net business or professional income (loss). If you have deductible expenses that relate to this income that you did not deduct on line A, subtract these amounts before entering your share of the net partnership income (loss) on line B. For more information on expenses deductible from your share of the net partnership income (loss), see "Other amounts deductible from your share of net partnership income (loss)" in the guide that applies to your type of business income.

If you are a partner of a partnership and you received either a T5013 slip, *Statement of Partnership Income*, or a T5013A slip, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, and you did not make adjustments to the amount in box 35, 37 or 39, enter on line B this amount for the period ending December 31, 2011. If you made adjustments to the amount in box 35, 37 or 39,

enter on line B the amount from line 9946 from the form that applies to your type of business income for the period ending December 31, 2011.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Additional information for line B if you are converting to a December 31 fiscal period end in 2011

Generally, you calculate the income and expenses of your fiscal period ending on December 31, 2011, in the same way as your previous fiscal period ending in 2011. However, you have to consider the following items:

Reserves – For your fiscal period ending on December 31, 2011, add any reserves you deducted in your previous fiscal period ending in 2011. For more information on allowable reserves, see Guide T4002, *Business and Professional Income*.

Opening inventory and closing inventory – The opening inventory for your fiscal period ending on December 31, 2011 is the amount of the closing inventory of your previous fiscal period ending in 2011. Similarly, the closing inventory as of December 31, 2011 will be the opening inventory for your 2012 fiscal period. For more information on opening and closing inventory, see Guide T4002.

Work-in-progress (WIP) – The WIP at the beginning of your fiscal period ending on December 31, 2011 is the amount of the WIP at the end of your previous fiscal period ending in 2011. For more information on WIP, see Guide T4002.

Capital cost allowance (CCA) – The undepreciated capital cost (UCC) of depreciable property at the start of your fiscal period ending on December 31, 2011 is the UCC at the end of the previous fiscal period ending in 2011. Similarly, the UCC at the end of your fiscal period ending December 31, 2011 is the UCC at the start of your 2012 fiscal period.

For your fiscal period ending on December 31, 2011, you generally have to prorate your maximum claim for CCA based on the number of days in that fiscal period. For example, if your fiscal period ending on December 31, 2011, is 214 days, and you would otherwise calculate your maximum CCA to be \$3,500 for a full year, the maximum amount of CCA you can claim is \$2,052 ($\$3,500 \times 214 \div 365$). For more information on CCA, see the guide that applies to your type of business income.

Business-use-of-home expenses – In your fiscal period ending December 31, 2011, you can claim any deductible business-use-of-home expenses you could not use in the previous fiscal period ending in 2011. Similarly, you can carry forward to your 2012 fiscal period any deductible business-use-of-home expenses you could not use in your fiscal period ending December 31, 2011. For more information on business-use-of-home expenses, see the guide that applies to your type of business income.

Line C – Subtotal (line A plus line B)

Enter on line C the total of the amounts on lines A and B. Calculate this total for each business. If you have more

than two businesses and you attached a separate sheet, remember to subtotal each business on line C.

Line D – Last year's additional business income

If you converted to a December 31 fiscal period end in 2011, enter on line D last year's additional business income from line G on last year's Form T1139.

Line E – Net income (loss) for each business

Enter on line E the amount of line C minus line D. Calculate this total for each business. If you have more than two businesses and you attached a separate sheet, remember to do the same calculation for each business.

Enter the amount(s) on line E on the appropriate line(s) (lines 135 to 143) of your income tax return.

Part 2 – Electing to have a fiscal period that does not end on December 31 (alternative method)

This election, which is available on a business-by-business basis, applies to individuals and partnerships in which all the partners are individuals. However, partnerships that are partners of another partnership cannot use the alternative method. Also, you cannot use the alternative method for a business if the expenditures made in the course of carrying on the business are primarily the cost or capital cost of tax-shelter investments.

Part 2 applies to businesses that started before 2011 and elected to keep a fiscal period that does not end on December 31.

If you started your business in 2011 and your first fiscal period ends in 2012, you can elect to complete Parts 2 and 3, and report business income in 2011. For more information, read "New businesses starting in 2011 with a first fiscal period ending in 2012," on page 8.

Part 2 will help you calculate the amount of business income to report on the appropriate line of your 2011 income tax return.

Line F – Net income (loss) for your fiscal period(s) ending in 2011

This is the net income (loss) for your fiscal period(s) ending in 2011. For example, if your fiscal period began June 1, 2010 and ended May 31, 2011, the amount to enter on line F is the net income (loss) for the fiscal period ending May 31, 2011.

Note

If you have more than one fiscal period that does not end on December 31 for the same business, the net income (loss) of your fiscal period(s) on line F is the total of the net income (loss) of these fiscal periods. For example, if you had a regular fiscal period ending on May 31, 2011 and then ceased to do business and retired on July 31, then you would have a second fiscal period ending July 31, 2011.

For each business, enter on line F the amount of your net income (loss) from your income and expense statement. This is the amount on line 9946 of the following forms:

- T2125, *Statement of Business or Professional Activities*;
- T2121, *Statement of Fishing Activities*;
- T2042, *Statement of Farming Activities*;
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line F your share of the partnership’s net business or professional income (loss) for the fiscal period ending in 2011. If you have incurred expenses during the fiscal period of the partnership that are deductible from your share of the net partnership business income, subtract these amounts before entering your share of the net partnership income (loss) on line F. For more information on these expenses, see “Other amounts deductible from your share of net partnership income (loss)” in the guide that applies to your type of business income.

If you are a partner of a partnership and you received either a T5013 slip, *Statement of Partnership Income*, or a T5013A slip, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, and you did not make adjustments to the amount in box 35, 37 or 39, enter on line F this amount for the period ending December 31, 2011. If you made adjustments to the amount in box 35, 37 or 39, enter on line F the amount from line 9946 from the form that applies to your type of business income for the period ending December 31, 2011.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Line G – Additional business income

To calculate the additional business income on line G for each business, use the following formula:

$(A - B) \times C \div D$, where:

- A** is your net business income, if any, for the fiscal period(s) ending in 2011. This is the amount on line F of your Form T1139 for each business;
- B** is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and

- ii) your total capital gains deduction **deducted** for 2011;

- C** is the number of days you carry on the business after the end of the fiscal period up to and including December 31, 2011; and
- D** is the number of days you carry on the business that are in the fiscal period(s) ending in 2011.

Note

If the amount you calculate with the formula is negative, we consider it to be nil.

Example

Karim owns a roofing business with a fiscal period that starts on February 1, 2010 and ends on January 31, 2011.

Karim’s net income from the business for the fiscal period that ends on January 31, 2011 is \$45,000. Karim enters this amount on line F of his Form T1139. The business does not have income from the disposition of property.

Karim calculates his additional business income in 2011 as follows:

$$(A - B) \times C \div D$$

$$A = \$45,000$$

$$B = 0$$

$$C = 334 \text{ days (365 days - 31 days in January)}$$

$$D = 365 \text{ days (the number of days in the fiscal period ending on January 31, 2011, during which Karim carried on the business)}$$

The amount of additional business income is \$41,178 $[(\$45,000 - 0) \times 334 \div 365]$. Karim enters this amount on line G of Form T1139.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the additional business income for each business.

New businesses starting in 2011 with a first fiscal period ending in 2012 – If you started your business in 2011 and your first fiscal period ends in 2012, you can elect to include an amount of business income in 2011. In this case, for 2011, the amount of business income to enter on line G is the lesser of:

- i) any amount you designate as your additional business income; and
- ii) the amount determined by the following formula:

$(A - B) \times C \div D$, where:

- A** is your net business income for the fiscal period ending in 2012 (see note below);
- B** is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and
 - ii) your total capital gains deduction **deducted** for 2012;

- C is the number of days you carry on the business in 2011 that are in the fiscal period ending in 2012; and
- D is the number of days you carry on the business that are in the fiscal period ending in 2012.

Note

If amounts A or B are not known, use reasonable estimated amounts. If the amount you calculate with the formula is negative, we will consider it to be nil. If you report an amount on line G and line J of Form T1139, you must also report an amount of gross business income on the appropriate line of your 2011 income tax return.

Line H – Subtotal (line F plus line G)

Enter on line H the total of the amounts on lines F and G. Calculate this total for each business. If you have more than two businesses and you attached a separate sheet, remember to subtotal each business on line H.

Line I – Last year’s additional business income

For each business, enter on line I the amount included on line G of last year’s Form T1139.

Line J – Net income (loss) for each business

Enter on line J the result of line H minus line I. Calculate this amount for each business. If you have more than two businesses and you attached a separate sheet, remember to calculate the net income (loss) for each business.

Enter the amount(s) of line J on the appropriate line(s) of your tax return.

Death of a partner or proprietor in the year

If an individual who uses the alternative method dies after the end of the regular fiscal period of the business, the legal representative can elect to file an optional income tax return (optional return), including Form T1139, to report the business income from the end of the regular fiscal period until the date of death (short fiscal period). This means that the legal representative will complete two income tax returns (including two T1139 forms) for the 2011 year as follows:

- a final income tax return (including Form T1139) that reports business income for the regular fiscal period as well as all other income; and
- an optional income tax return (including Form T1139) for the business income from the short fiscal period.

Final income tax return (including Form T1139) for the regular fiscal period

In this case, the final income tax return includes the business income from the regular fiscal period and all other income. The legal representative completes the financial statements and Form T1139 in the usual way. The lines on Form T1139 that should be filled for the regular fiscal period are the following:

- On line F, enter the net income (loss) for the regular fiscal period ending in 2011.

- On line G, enter the 2011 additional business income calculated using the following formula:

$(A - B) \times C \div D$, where:

- A is the net business income, if any, for the fiscal period(s) ending in 2011 other than the short fiscal period. This is the amount on line F of Form T1139;
- B is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and
 - ii) the total capital gains deduction **deducted** for 2011;
- C is the number of days the business is carried on after the end of the 2011 fiscal period, up to and including the date of death; and
- D is the number of days the business is carried on that are in the regular fiscal period(s) ending in 2011.

Note

If the amount you calculate with the formula is negative, we will consider it to be nil.

- On line I, enter last year’s additional business income from line G.
- On line J, the net income (loss) for each business is the amount of line H minus line I.

Optional income tax return (including Form T1139) for the short fiscal period

In this case, the optional income tax return includes the business income for the short fiscal period. The legal representative completes the financial statements and Form T1139 from the end of the regular fiscal period until the date of death. However, the lines on Form T1139 that should be filled for the short fiscal period are the following:

- On line F, enter the net income (loss) from the end of the regular fiscal period until the date of death.
- On line I, enter the additional business income from line G of Form T1139 for the final income tax return.
- On line J, the net income (loss) for each business is the amount of line H minus line I.

For more information about filing returns for deceased persons, see Guide T4011, *Preparing Returns for Deceased Persons*.

Part 3 – Election

If you completed Part 2, you **have to** sign and date “Part 3 – Election,” on the prescribed Form T1139 unless you already made this election. However, an election for a partnership is valid if it is made for all the partners of the partnership by a partner who has authority to act for the partnership. If you are a partner of a partnership, all the partners of the partnership have to complete this form and include it with their income tax returns.

If you started your business in 2011 and your first fiscal period ends in 2012 and you report a business income for the first time in 2012, you have to file an election with your 2012 income tax return. If you started your business in 2011

and your first fiscal period ends in 2012 and you elected to include an amount of business income in 2011, you have to file an election with your 2011 income tax return.

You can revoke your election at any time and change your fiscal period end to December 31 of the year in which you file the revocation. However, once you change your fiscal period end to December 31, you cannot change back.

For more information

What if you need help?

If you need help after reading this publication, visit www.cra.gc.ca or call 1-800-959-5525.

Forms and publications

To get our forms or publications, go to www.cra.gc.ca/forms or call 1-800-959-2221.

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! If you are not registered with My Account but need information right away, use Quick Access to get fast, easy, and secure access to some of your information. For more information, go to www.cra.gc.ca/myaccount or see Pamphlet RC4059, *My Account for individuals*.

Represent a Client

Authorized representatives can view account information and transact online for their business clients through the Represent a Client service. Business owners can authorize their representatives through My Business Account, or with Form RC59, *Business Consent Form*. For more information, go to www.cra.gc.ca/representatives.

My Business Account

My Business Account is a secure and convenient way to access and manage your business accounts online.

You can:

- view your account balance and transactions
- request additional remittance vouchers
- file your return and view its status
- calculate your instalment payments
- view notices, letters and statements
- view address and banking information
- transfer payments and immediately view an updated balance

Quick. Easy. Secure. For more information, go to www.cra.gc.ca/mybusinessaccount.

Electronic payments

Make your payment online using the CRA's My Payment service at www.cra.gc.ca/mypayment or using your financial institution's telephone/Internet banking services. For more information, go to www.cra.gc.ca/electronicpayments or contact your financial institution.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Our service complaint process

If you are not satisfied with the **service** that you have received, please contact the CRA employee with whom you have been dealing (or call the telephone number that you have been 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 taxpayers' ombudsman.

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

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:



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