





# Current Year Service Standards 2009-2010

External service standards publicly state the level of performance that citizens can reasonably expect to encounter from the CRA under normal circumstances. The CRA is committed to developing, monitoring and reporting on a full suite of service standards in areas of importance to taxpayers and benefit recipients.



























Taking into consideration historical performance and the expectations of our service users, the Agency sets standards that are intended to be challenging, attainable with effort, affordable, and meaningful to service users. Service standards support the CRA's commitment to Canadians for transparency, management accountability and citizen-centred service.

## Service Standards in Effect for 2009-2010






























### Taxpayer and Business Assistance (PA1) (Enquiries and Information Services)

Service	Service Standard	Target	Access Channel	Delivery Channel
1. General enquiries—Telephone service level	Respond to calls in queue within two minutes	80%		
2. Business enquiries—Telephone service level	Respond to calls in queue within two minutes	80%		





### Taxpayer and Business Assistance (PA1) (Legislative Policy and Regulatory Affairs)

Service	Service Standard	Target	Access Channel	Delivery Channel
3. Charities—Responding to telephone enquiries	Within 2 minutes	80%		
4. Advance income tax rulings to taxpayers	Within average of 60 days	100%	 	 
5. Technical interpretations to taxpayers	Within average of 90 days	100%	 	  
6. GST/HST rulings and interpretations—Written enquiries	Within 45 working days	80%		
7. Applications to register pension plans	Complete review in 180 days	85%		
8. Amendments to registered pension plans	Nine months	80%		
9. Termination of registered pension plans	One year	85%		
10. Retirement savings plans (applications to register, amend or terminate)	Within 60 days	80%		
11. Retirement income funds (applications to register, amend or terminate)	Within 60 days	80%		
12. Education savings plans (applications to register, amend or terminate)	Within 60 days	85%		
13. Actuarial valuation reports	Nine months	80%		
14. Deferred income plans—Response to written enquiries	Within 60 days	80%		
15. Deferred profit sharing plans	Registration in 180 days	80%		
16. Deferred profit sharing plans	Amendments and terminations in 270 days (nine months)	80%		

































## Assessment of Returns and Payment Processing (PA2)

Service	Service Standard	Target	Access Channel	Delivery Channel
17. Responding to taxpayer-requested adjustments (T1)	Eight weeks	100%	  	
18. Responding to taxpayer-requested adjustments (T1) received via the Internet	Two weeks	100%		
19. Providing Statements of Interim Payments (SIP) to corporations and GST/HST clients on a monthly basis	Mailed by the 18th of the month	95%		
20. Processing T1 individual income tax returns (paper)	Four to six weeks	100%	 	
21. Processing T1 individual income tax returns (EFILE, TELEFILE, NETFILE)	Two weeks	100%	 	
22. Processing T3 trust returns	Within four months	95%		
23. Processing excise tax, excise duty and air travellers security charge returns	Within 90 days	95%		
24. Processing GST/HST returns	30 days	95%	    	
25. Processing T2 corporation income tax returns	Within 60 days	90%	  	 

## Accounts Receivable and Returns Compliance (PA3)













Service	Service Standard	Target	Access Channel	Delivery Channel
26. Processing taxpayer relief requests related to accounts receivable and trust accounts programs	Four to six weeks	90%	  	

## Reporting Compliance (PA4)

Service	Service Standard	Target	Access Channel	Delivery Channel
27. Processing non-resident Regulation 105 waiver requests	30 days	85%		
<b>Claims—SR&amp;ED tax incentives</b>				
28. Refundable claims	120 days	90%	   	 
29. Non-refundable claims	365 days	90%	   	 
30. Claimant-requested adjustments to refundable claims	240 days	90%	   	 
31. Claimant-requested adjustments to non-refundable claims	365 days	90%	   	 
<b>Claims—Video and film tax credits</b>				
32. Refundable claims—Unaudited	60 days	90%	 	
33. Refundable claims—Audited	120 days	90%	 	





























## Appeals (PA5)

Service	Service Standard	Target	Access Channel	Delivery Channel
34. Problem resolution program <sup>1</sup>	Acknowledged within two working days	95%	 	 
35. Problem resolution program <sup>1</sup>	Resolution/taxpayer contact within 15 working days	95%	 	 
36. First contact letter for disputes	30 days	85%	  	

<sup>1</sup> Previously associated with Taxpayer and Business Assistance (PA1) (Enquiries and Information Services).

## Benefit Programs (PA6)

Service	Service Standard	Target	Access Channel	Delivery Channel
37. Canada Child Tax Benefit—Telephone Service level	Respond to calls in queue within two minutes	75%		
38. Processing benefit applications and marital change status forms—Timeliness	Issue a payment, notice, or explanation within 80 days	98%	 	
39. Processing benefit applications and marital change status forms—Accuracy	Accurately process information and, if necessary, issue a payment, notice, or letter	98%	 	
40. Responding to benefit and credit enquiries—Timeliness	Respond to written enquiries, and to telephone referrals from the Call Centres within 80 days	98%	 	
41. Responding to benefit and credit enquiries—Accuracy	Respond to written enquiries, and to telephone referrals from the Call Centres, with the correct information, and process new recipient information, including issuing a payment, notice or letter, accurately	98%	 	
42. Validation and control—Results of review	Inform the recipient of the results of our review within 45 days after we receive the information requested	90%		
43. Processing a request to authorize or cancel a representative—Timeliness (peak)	Within 20 business days of receipt during peak periods	90%	 	 
44. Processing a request to authorize or cancel a representative—Accuracy (peak)	Accurately process the request, and if necessary, send a letter requesting additional information	98%	 	 
45. Processing a request to authorize or cancel a representative—Timeliness (non-peak)	Within five days of receipt during non-peak periods	90%	 	 
46. Processing a request to authorize or cancel a representative—Accuracy (non-peak)	Accurately process the request, and if necessary, send a letter requesting additional information	98%	 	 

## Internal Services (PA7)

Service	Service Standard	Target	Access Channel	Delivery Channel
47. Client or taxpayer requests for statistical tax data	Within an average of 30 calendar days	100%	