

Taxpayers' Ombudsman



How can the
Taxpayers' Ombudsman
help you?

Independent + Objective = Fair



Government
of Canada

Gouvernement
du Canada

Canada



Table of contents

How can the Taxpayers' Ombudsman help you?	2
What is a service complaint?	3
Upholding the Taxpayer Bill of Rights	4
Complaints we cannot review	4
Service complaints process	5
Submitting a complaint	6
Important tips for taxpayers	7
What the Office of the Taxpayers' Ombudsman expects from complainants	7
What to expect after we receive your complaint	8

How can the Taxpayers' Ombudsman help you?

Have you interacted with the Canada Revenue Agency (CRA)?

Do you pay taxes?

Are you eligible to receive benefits?

Do you run a business?

Do you represent an individual, business, corporation, trust, charity, or other legal entity subject to Canadian tax or eligible to receive a benefit?

If so, the Taxpayers' Ombudsman can help you. The Office of the Taxpayers' Ombudsman (OTO):

- provides an objective, independent, and fair way to resolve service-related issues involving the CRA;
- provides oversight of the CRA's service and increases its accountability;
- examines CRA service issues affecting a large number of persons or a segment of the population;
- assists, informs, advises, and makes recommendations to the Minister of National Revenue about the CRA's services; and
- raises awareness of the role of the Taxpayers' Ombudsman and the rights in the Taxpayer Bill of Rights.

What is a service complaint?

It is a complaint filed with the OTO by anyone who feels they have not received satisfactory service or fair treatment from the CRA.

This may include:

- receiving incomplete and/or inaccurate information
- undue delays in processing
- inability to access the CRA by telephone
- poor employee behaviour
- all relevant documents not taken into account
- not receiving reasons for a decision
- particular circumstances not considered by the CRA



Upholding the Taxpayer Bill of Rights

We review complaints where any of the following rights related to service, outlined in the Taxpayer Bill of Rights, may not have been respected by the CRA:

- **Article 5:** The right to be treated professionally, courteously, and fairly.
- **Article 6:** The right to complete, accurate, clear, and timely information.
- **Article 9:** The right to lodge a service complaint and to be provided with an explanation of the CRA's findings.
- **Article 10:** The right to have the costs of compliance taken into account when administering tax legislation.
- **Article 11:** The right to expect the CRA to be accountable.
- **Article 13:** The right to expect the CRA to publish its service standards and report annually.
- **Article 14:** The right to expect the CRA to warn about questionable tax schemes in a timely manner.
- **Article 15:** The right to be represented by a person of your choice.

Complaints we cannot review

The Office of the Taxpayers' Ombudsman cannot review issues outside the mandate of the Taxpayers' Ombudsman, including those that:

- are not service-related;
- relate to an administrative interpretation by the CRA of a provision set out in program legislation;
- are before or have been determined by a court; and
- arose prior to February 21, 2007.

If you are unsure if we can review your complaint, contact us. We will help you determine if your complaint fits within our mandate or help you identify the proper complaint resolution mechanisms.

Service complaints process

Service complaints are best resolved at the earliest stages.

Follow these three steps to resolve your issue:

1. Try to resolve the issue with the CRA employee handling your file.
If you are not satisfied, ask to speak to the employee's supervisor.
2. If your issue remains, file a complaint with the CRA Service Complaints Program by completing Form RC193, *Service-Related Complaint*. See cra.gc.ca/forms or call **1-800-959-8281** (individuals) or **1-800-959-5525** (businesses or self-employed individuals).
3. If your service issue has not been satisfactorily resolved after following these steps, submit a complaint to the OTO.

Where there are compelling circumstances, we may decide to review your complaint before you complete steps 1 and 2.

Examples of compelling circumstances include:

- personal or financial hardship due to your service-related issue;
- a complaint raises systemic issues;
- the length of time to resolve your complaint through the three step process is unreasonable.

Submitting a complaint

Use the complaint form in this guide, download the form online or submit your complaint to us directly online at canada.ca/en/taxpayers-ombudsman. You can also authorize a representative to submit the complaint on your behalf.

If you submit your complaint through our online form, you also need to complete and sign a *Permission to Disclose* form. This will allow us to access information from the CRA relating to your complaint.

Send your completed form, along with any supporting documents, by fax to **1-866-586-3855**, or by mail to:

Office of the Taxpayers' Ombudsman
Suite 600-150 Slater Street
Ottawa ON K1A 1K3
Canada

We are moving! **Starting fall 2019**, reach us by mail at:

Office of the Taxpayers' Ombudsman
Suite 1000-171 Slater Street
Ottawa ON K1P 5H7
Canada

If you need help completing the complaint form or would like to discuss the details of a service issue, call us at **1-866-586-3839** weekdays (except holidays) from 8:15 a.m. to 4:30 p.m. (Eastern Time).

If in Ottawa, you may also arrange to visit us in person.

Important tips for taxpayers and benefit recipients

- Keep a record of your interactions with the CRA, and any letters you send to and receive from the CRA.
- You are entitled to know the identity of the CRA agent with whom you speak. We suggest you ask for their first name and employee identification number. This will reinforce their accountability and help you trace the source of information should you need to follow up. If the agent refuses to provide this information, ask to speak to a supervisor. Keep this information with a record of your conversation.
- Complete all applicable areas of our complaint form.
- Sign and date section 4 of the form, “Consent to disclose information”, to authorize the exchange of information between us and the CRA so we can review your complaint.
- If you are designating a representative to act on your behalf, provide their identifying information. Both you and your representative must sign and date the form, under section 5, “Third party authorization”.

What the OTO expects from complainants

- Be informed of how we can help you and what we are unable to do. Tell us what you are seeking as a result of making the complaint. For example, are you looking for an apology or corrective action from the CRA?
- Provide clear, accurate and complete details of your issue.
- Respond to our requests for additional information or documents.
- Treat OTO officers with courtesy – abusive or threatening language will not be tolerated.

What to expect after we receive your complaint

1. Acknowledgement

Receipt of your complaint will be acknowledged by an officer assigned to your file. We will give you a reference number to use when you contact us about your file.

2. Screening

We will screen your complaint to see if it falls within our mandate. If it does, we will verify if the CRA Service Complaints Program (CRA-SC) has addressed your complaint. If not, we will forward your complaint to the CRA-SC. We will also screen your complaint for compelling circumstances. In these instances, we may bypass the CRA-SC to resolve your issue.

If your complaint does not fall within our mandate, we will inform you of the reason and refer you to the appropriate area within the CRA, or suggest where to get help with your issue.

3. Examination process

Your complaint may be resolved by an OTO intake officer through our screening process, or by the CRA-SC. If your service issue(s) have not been resolved by the CRA-SC or if compelling circumstances lead us to bypass the CRA-SC, the OTO may conduct an objective and impartial examination of your complaint based on the information we obtain from you and the CRA. We will determine whether the CRA has treated you fairly and professionally, and whether further action is required to remedy your service issue(s).

The examination officer will keep you informed throughout the process, and may contact you for clarification and/or additional information to assist in the examination.

4. Outcome

At the end of the examination, we will provide you with our findings. If we determine the CRA has not adequately resolved your service issue(s), we will make a recommendation for resolution.

Possible actions the OTO may request the CRA take:

- give further reasons for a decision
- correct a misunderstanding, omission, or oversight
- review a decision based on information not previously considered
- provide an apology
- change a policy or procedure
- change a system or application
- review its service standards
- arrange a meeting with you
- provide you with a dedicated contact person
- consider further staff training

Send your completed form, along with any supporting documents,
by fax to **1-866-586-3855**, or by mail to:

Office of the Taxpayers' Ombudsman
Suite 1000-171 Slater Street
Ottawa ON K1P 5H7
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You can get these complaints forms online at
canada.ca/en/taxpayers-ombudsman
or by calling **1-866-586-3839**.