

<p><b>Step 1:</b></p> <ul style="list-style-type: none"><li>- Download the <a href="#">cover letter &amp; application to extend the time to file an objection</a>.</li><li>- Add your name in the signature field at the bottom of the cover letter, on page 1.</li><li>- Add (i) your name and (ii) the date of the Notice of Assessment, in the appropriate fields on the application to extend the time, on page 2.</li><li>- Print</li></ul>	
<p><b>Step 2:</b></p> <ul style="list-style-type: none"><li>- Download the <a href="#">notice of objection form pre-populated</a>.</li><li>- Save a copy of the notice of objection to your computer.</li><li>- Open the copy on your computer using <a href="#">Adobe Acrobat</a> and add the following information:</li></ul>	



<p>a) At the top left of the form, add:</p> <ul style="list-style-type: none"> <li>i. your first and last name;</li> <li>ii. the mailing address that you use with the CRA;</li> <li>iii. the telephone number at which you can be reached.</li> </ul>	<p><b>To: Chief of Appeals</b></p> <p><b>From</b></p> <p>Printed name</p> <p>Address</p> <p>Telephone number</p>
<p>b) <b>OPTIONAL:</b> If you have a tax accountant or other tax representative and would like them to represent you, you can fill in the fields at on top right of the form.</p>	<p>Name and address of any authorized representative (if applicable)</p> <p>Printed name</p> <p>Address</p> <p>Telephone number</p>
<p>c) Complete the appropriate information below regarding 2021 Notice of Assessment:</p>	



**\*VERY IMPORTANT:** if you received more than one Notice of Assessment for your 2021 taxation year, must object to the last notice issued.

**\*VERY IMPORTANT:** If you properly complete the Objection form with all relevant information regarding your Notice of Assessment, you do not need to attach the Notice of Assessment to your Objection; please note, however, that in that case your Objection may be rejected if you do not provide complete and accurate information on your Notice of Assessment.

- i. the date of the Notice (you will find this information in the upper right corner of the Notice; for most of the members, the notice will have been issued sometime in the year 2022);
- ii. the number of the Notice (you will find this information in the upper right corner of the Notice; but note that most of the notices do not have a number);
- iii. the tax year, which for most of the members will be **20211231**, unless you know of special circumstances that apply to your case;
- iv. your social insurance number must also be entered to ensure that the CRA can retrieve your file and make the appropriate changes to your tax year if your objection is accepted.

Date of notice		
Year	Month	Day

Number of the notice (if printed on the notice)

Tax year (for T1s) Fiscal year-end (for T2s)		
Year	Month	Day

Social insurance number or Business number



<p>d) The section “<b>issues, reasons and relevant facts</b>” has already been filled. We recommend that you do not change this section.</p> <p><i>NOTE: If you received a damages amount less than \$1,500, replace the reference to \$1,500 in paragraph 7 with the amount of damages you received</i></p>	<p>Please state the issues, reasons and all relevant facts for your objection (if you need more space, attach a separate sheet) Ensure to include a copy of all relevant documents to support your objection as this will speed-up the process. [All capitalized terms used herein have the meanings ascribed to them in the attached Application for an extension of time to file a notice of objection]</p> <ol style="list-style-type: none"> <li>At all material times, the Taxpayer was an individual resident in Canada for the purposes of the Act.</li> <li>In early 2016, the federal government implemented a new payroll system for its employees called Phoenix.</li> <li>PSAC negotiated with Treasury Board in an attempt to resolve the issues caused by Phoenix and to obtain compensation for its members. These negotiations resulted in the Phoenix Agreement, which was signed in July 2020. Paragraph 11 of the Phoenix Agreement provided that all affected PSAC members would receive a payment of \$1,500 as general damages for stress, aggravation and pain and suffering related to the many failures encountered by Phoenix (i.e., the Damages), in addition to a payment of \$1,000 for the delayed implementation of the 2014 collective agreements.</li> <li>The Damages provided for in paragraph 11 of the Phoenix Agreement were paid to the Taxpayer in the Year 2021 and were thereafter erroneously included in income in the Assessment issued to the Taxpayer by the Minister.</li> <li>In accordance with the relevant case law (see, e.g., the principles set out in <i>Tsiaprailis v. Canada</i>, 2005 SCC 8) and the Minister’s long-standing policy (see, e.g., IT-365R2, “Damages, settlements and similar receipts”), damages paid in respect of personal injuries, including general damages for pain and suffering, such as the Damages, are exempt from tax.</li> <li>The proper tax treatment of the Damages was jointly submitted by PSAC and the Minister to the TCC in the case of <i>Wendy-Ann Moulton v. His Majesty the King</i> (Docket No. 2023-894(IT)APP). This application resulted in PSAC and the Minister entering into an Agreement whereby the Minister committed to treat the Damages as a non-taxable amount for all PSAC members with a valid objection to their 2021 assessment.</li> <li>Based on the facts of this case and in light of the applicable law, it is clear that the Damages were exempt from tax, which the Minister acknowledged in the Agreement. For these reasons, the Assessment is unfounded and must be canceled and replaced by a reassessment reducing the Taxpayer’s taxable income by \$1,500, along with refund interest calculated in accordance with the Act.</li> </ol>
<p>e) In the section at the bottom:</p> <ol style="list-style-type: none"> <li>type your name;</li> <li>add the date of your signature.</li> </ol>	<p>Certification (if a corporation or trust is filing an objection, a Printed name</p> <p>Year      Month      Day</p>
<p>- Print</p> <p>- Add your signature, by hand, at the bottom of the document</p>	<p>in authorized person’s signature) Signature</p>



<p><b>*VERY IMPORTANT:</b> unsigned notices of objection will be refused by the CRA</p>	
<p><b>Step 3:</b></p> <p>- Assemble the printed documents in the following order:</p> <ul style="list-style-type: none"> <li>i. the cover letter and the application for an extension of time, duly filled (step 1);</li> <li>ii. the Notice of Objection, duly filled and signed (step 2);</li> <li>iii. optional: a copy of your 2021 Notice of Assessment (do not send the original; although not required if you have properly completed all relevant fields on the Objection form, we recommend that you include your Notice of Assessment with your objection if you have it available, in order to expedite the processing of your Objection).</li> </ul>	
<p><b>Step 4:</b></p> <p>- We recommend that you send your assembled objection package by registered mail to the CRA, however you also have the option of faxing it or sending it by ordinary mail.</p> <p><b>Chief of Appeals Appeals Intake Centre CANADA REVENUE AGENCY 1050 Notre Dame Avenue Sudbury ON P3A 5C1</b></p>	



Fax numbers:

705-670-6649 or 1-866-443-4955

604-587-2672 or 1-866-489-6832

- Keep a copy for your records.

